V 0 3 3 3 4

A GUIDE

TO THE

STAMP AND COURT FEES' ACTS

(Nos. XVIII of 1869, and VII of 1870).

ARRANGED ALPHABETICALLY.

WITH APPENDICES AND ADDENDA,

CONTAINING THE

ENTIRE TEXTS OF THE GENERAL STAMP AND THE COURT FEES' ACTS,

AND THE RULINGS OF THE BOMBAY AND MADRAS HIGH COURTS

ON THE SAME.

COMPILED BY

DUTTATRAY DAJEE ADHIKARY,

ASSISTANT, MESSRS. CAMPBELL, MITCHELL & CO.

BOMBAY:

PRINTED AT THE "TIMES OF INDIA" OFFICE.

1871.

All rights reserved.

TO

THE HON'BLE MR. JUSTICE JAMES GIBBS,

JUDGE OF HER MAJESTY'S HIGH COURT OF JUDICATURE, BOMBAY,

THIS VOLUME

IS WITH PERMISSION

Respectfully Dedicated,

BY HIS HUMBLE AND MUCH OBLIGED SERVANT,

DUTTATRAY DAJEE ADHIKARY.

PREFACE.

THIS work consists of the provisions of the General Stam Act (XVIII of 1869) and the Court Fees' Act (VII of 1870 arranged in alphabetical order according to the subject, and th amount of the requisite Stamp or Fee stated in opposite columr under each heading.

No pains have been spared to render the work accurat exhaustive, and full. Not only has no requirement of the Stam law itself been omitted, but every section, clause, or explan tory note, whether of that law, or of the Civil or Criminal Pr cedure, the Penal Code, or any other Act or law which has bearing on the text, and might serve to elucidate it, has bee added in foot-notes for the sake of easy and ready reference ; an the Compiler hopes that the work, by thus bringing together th somewhat scattered and intricate provisions and requirements the Stamp law in an intelligible shape, will prove acceptable t the lawyer and the man of business of every grade.

To the Guide are added, as Appendices A and B, the en tire texts of the General Stamp Act (XVIII of 1869) and of th Court Fees' Act (VII of 1870). The Addenda consist of th rulings of the High Court in the Presidency of Madras and th Notifications issued by the Government of Bombay from tim to time in connection with these Acts. The rulings of th High Courts in the other Presidencies not having been receive in time, the Compiler regrets his inability to embody them.

Should the reader of the Guide find any errors,—as erro may have crept in the work,—the Compiler would feel gratefi to be informed of the same with the object of correcting the

in a future edition. Any suggestions for the improvement of the work in any particular will be equally acceptable.

The Compiler has received a great deal of assistance from his friends in the preparation of this work, for which he begs in this place to offer his sincere and grateful acknowledgments.

DUTTATRAY DAJEE ADHIKARY.

BOMBAY, 20*th February* 1871.

INDEX.

PAGE

A

Abatement of Rent 1
Abetment of Offences ... 1
Accountant General of the High Court at Fort William. 1
Accounts 2
Acknowledgment of Balance of Account or Debts ... 3
Acknowledgment of sums paid on Letter of Allotment or Call 3
Act 3
Additional Fees ... ... 3 to 5
Adhesive Stamps ... ... 5 to 8
Administration 8
Administration-Bond 8
Administration, Letters of ... 8
Adoption 9
Affidavit 10
Agent 10
Agreement 10
Allowance 11
Annuity 11
Appeal ... ... 11 to 13
Application ... ... 13 to 18
Appointment 19
Appraisement 19
Articles of Association ... 19
Articles of Clerkship 19
Assignment 19
Attachment 20
Attornies 20
Authentication... 20
Authority 20
Award 20

B

Bail-Bond 21
Bill of Exchange ... ... 21 to 23

PAGE

Bill of Lading 23
Bond ... ... 23 to 27
Bond, Bottomry 23

C

Cancellation of Adhesive Stamp 27
Cancellation of Stamp.. ... 27
Caveat 27
Certificate 28
Certificate of Administration... 28
Charitable Allowances ... 28
Charter Party 29
Cheque 29
Chief Commissioner 29
Chief Controlling Revenue or Executive Authority ... 29 to 30
Chief Justice 30
Civil Court ... ... 30 to 32
Code of Civil Procedure ... 32 to 33
Collateral Instrument... ... 33
Collateral Security 33
Collector ... ... 33 to 37
Company 37
Compensation ... ... 37 to 38
Complaints 38
Composition-Deed 38
Conservancy 39
Consideration 39
Conveyance ... ... 39 to 42
Co-partnership... 42
Copy ... ... 42 to 43
Counterpart 43
Courts of Requests 43
Courts of Small Causes ... 44
Criminal Court... 44
Criminal Proceedings... ... 44
Cultivator 44
Customs-Bond 44

PAGE

D

Damages 44
Declaration ... ... 44 to 45
Declaratory-Decree 45
Decree 45
Deed 45
Definitions ... ... 46 to 49
Dissolution of Partnership ... 49
Distraint 50
Dock-Warrant 50
Document ... ... 50 to 51
Doubts 51
Duplicate 51
Duty ... ... 51 to 53

E

Easement 53
Ejectment 53
Estates 53
Examination 53
Excise 53
Execution 54
Exemptions ... ... 54 to 58
Extent 58
Extract 58

F

Fees ... ... 58 to 63
Fines 63
Foreign Bills ... . 63 to 64
Foreign Currency 64
Forests 65

G

Garden 65
Gift 65
Goods 65
Government of India 65
Government Securities ... 65
Governor General in Council 65

H

High Court ... ... 66 to 67
House 67
Hundi 67
Hypothecation 67

PAGE

I

Impressed Stamp ... ... 68 to 69
Inam Lands 69
Indemnity-Bond 69
Indian Divorce Act 69
Indian Income Tax Act ... 69
Injunction 69
Instruments ... ... 69 to 72
Insufficient Stamp 72
Interest 72
Inventions 73
Irrigation 73

J

Judgment 73
Judicial Stamp... 73

K

Kubulayet 73

L

Land ... ... 73 to 74
Land Revenue 74
Lease ... ... 74 to 76
Letter 76
Letter of Credit 76
Letter of Hypothecation ... 76
Letter of License 76
Loan 76
Local Government ... ... 77 to 78

M

Magistrate 78
Maintenance 78
Market-Value 79
Mesne Profits 79
Mofussil Courts 79
Moonsiffs 79
Mortgage 79
Mortgage-Deed... ... ... 79 to 81
Moveable Property 81
Mukhtiar 81
Mukhtarnama ... ... 81 to 82
Municipal Commissioner ... 82

N

Negotiable Instrument ... 82
Net Profits 82
Notarial Act 82
Notaries Public 82
Notice 82

PAGE

O

Occupancy ... ... 82 to 83
Offences... 83
Operation 83
Optional Stamp ... ... 83 to 84

P

Paper 84
Parsee Marriage and Divorce Act 84
Partition-Deed... 84
Partnership 85
Pauper 85
Payments by Civil Court ... 85
Payments by Government ... 85
Penalty ... ... 85 to 88
Pension 88
Peons 89
Periodical payments 89
Petition... ... . 89 to 90
Pleader 90
Pledge 90
Policy of Insurance 91
Power 91
Power-of-Attorney ... ... 91 to 92
Pre-emption 92
Prisoner 92
Probate 92
Process ... ... 92 to 94
Promissory-Note .. ... 94 to 95
Property 96
Prosecutions 96
Protest 96
Proxy 97
Public Offices 97
Public Servant... ... ... 97 to 98
Punchayats 98

R

Receipt... ... ... 98 to 99
Recognizance 99
Re-conveyance... 100
Redemption 100
Refund ... ... 100 to 102
Registration 102
Release 102
Remission 102
Remuneration 102

PAGE

Rent 102
Repeal ... ... 103 to 118
Respondentia-Bond 118
Revenue 119
Revenue Courts 119
Review of Judgment 119
Reward 119

S

Sale 119
Securities 120
Settlement 120
Shares 120
Shipping Order 120
Specification ... ... 120 to 121
Spoiled Stamp ... 121 to 122
Stamps ... ... 122 to 125
Stamp Paper 126
Suit ... ... 126 to 141

Accounts.
(1.)—Suit for

Adoption.
(2.)—Suit to set aside an.

Annuities.
(3.)—Suit for.
(3a.)—Suit for arrears of.

Award.
(4.)—Suit for the specific performance of an.
(5.)—Suit to set aside an.

Collector.
(6.)—Suits before Collectors under Madras Regulation.

Compensation.
(7.)—Suit for.

Contract.
(8.)—Suit for the specific performance of a.

Court of Request.
(9.)—Suit filed in.

Damages.
(10.)—Suit for.

Declaratory-Decree.
(11.)—Suit to obtain a, where consequential relief is sought.
(12.)—Suit to obtain a, where no consequential relief is sought.

Suit—*continued.*

Ejectment.

(13.)—Suit to contest a notice of.

Estates.

(14.)—Suit to alter or cancel any entry in a register of names of proprietors of revenue paying estates.

Garden.

(15.)—Suit for possession of a.

House.

(16.)—Suit for possession of a.

Injunction.

(17.)—Suit to obtain an.

Land.

(18.)—Suit for a right to some benefit to arise out of.

(19.)—Suit to set aside an attachment of, or interest in, or revenue.

(20.)—Suit for possession of, under Act XIV of 1859.

(21.)—Suit to maintain existing possession of.

(22.)—Suit to maintain existing possession of, under Act 16 of 1838 or Bombay Act 5 of 1864.

(23.)—Suit for the possession of Land, House, or Garden.

Land-Revenue.

(24.)—Suit for the interest of an assignee in.

Lease.

(25.)—Suit for the specific performance of a contract of a.

(26.)—Suit for the delivery by a tenant of the counterpart of a.

(27.)—Suit for the delivery by a landlord of a.

Maintenance.

(28.)—Suit for arrears of.

(29.)—Suit for.

Marriage.

(30.)—Suit for dissolution of marriage of Native Converts under Act, 1866.

Suit—*continued.*

(31.)—Suit under the Parsee Marriage and Divorce Act.

Miscellaneous Suits.

(32.)—Where subject cannot be estimated and which is not otherwise provided for by the Court Fees' Act.

Moonsiffs.

(33.)—Suit tried by village Moonsiffs in the Madras Presidency.

Mortgage.

(34.)—Suit for the specific performance of a contract of.

Mortgaged-Property.

(35.)—Suit against a Mortgagee for redemption of.

(36.)—Suit for the foreclosure of.

Multifarious Subjects.

(37.)—Suit for.

Occupancy.

(38.)—Suit to establish or disprove a right of.

(39.)—Suit to recover the occupancy of land from which a tenant has been illegally ejected by the landlord.

Pauper.

(40.)—Suit by a.

Periodical Payments.

(41.)—Suit for arrears of.

(42.)—Suit for.

Pre-emption.

(43.)—Suit to enforce right of.

Property.

(44.)—Suit to enforce right to a share in joint family property.

(45.)—Suit for moveable property other than money where the subject matter has a market value.

(46.)—Suit for moveable property other than money where the subject matter has no market value.

Suit—*continued.*

Punchayat.

(47.)—Suit before District Punchayat in the Madras Presidency.

Rent.

(48.)—Suit for abetment of.

(49.)—Suit to enhance the rent of a tenant having the right of occupancy.

Sale.

(50.)—Suit for specific performance of a contract of.

(50*a*.)—Suit to make a conditional sale absolute.

Summary Decision.

(51.)—Suit to alter or set aside a.

Wife.

(52.)—Suit to take possession of a.

PAGE

Summons 142

T

Taxing Officer 142
Tenant 142
Title 142
Transfer... ... ...142 to 143
Translation 143
Trust 143
Trustee 143

U

Unstamped Documents ... 143
Unstamped Instruments ...143 to 144

V

Vakeels 144
Valuation ... ...144 to 146

W

Will 146
Written Statements 146

APPENDIX A ... ...147 to 177
APPENDIX B ... ...178 to 206
ADDENDA ... ...207 to 211

GUIDE

TO

THE STAMP AND COURT FEES' ACTS.

ABATEMENT OF RENT.

Computation of Fee in Suit for,

(See Suit No. 48.)

ABETMENT OF OFFENCES.

General Stamp Act (*XVIII of* 1869.)

Section 36.—Whoever abets within the meaning of the Indian Penal Code* any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

ACCOUNTANT GENERAL OF THE HIGH COURT AT FORT WILLIAM.

Court Fees' Act (*VII of* 1870.)

Section 36.—Nothing in Chapters II.† and V.‡ of this Act applies to the commission payable to the Accountant

---

* Section 107 of Act XLV of 1860. (Indian Penal Code.)

A person abets the doing of a thing who—

1st. Instigates any person to do that thing; or,

2ndly. Engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing; or,

3rdly. Intentionally aids, by any act or illegal omission, the doing of that thing.

Explanation.—1. A person, who by wilful misrepresentation, or by wilful concealment of a material fact which he is bound to disclose, voluntarily causes or procures, or attempts to cause or procure, a thing to be done, is said to instigate the doing of that thing.

Explanation.—2. Whoever, either prior to or at the time of the commission of an act, does anything in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act.

† Chapter II.

Fees in the High Courts and in the Courts of Small Causes at the Presidency Towns.

Section 3.—The fees payable for the time being to the Clerks and Officers (other than the Sheriffs and Attornies) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute 24th and 25th of Victoria, Chapter 104, Section 15,

or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, 16, 20 and 21 of the second, schedule to this Act annexed;

and the Fees for the time being chargeable in the Courts of Small Causes at the Presidency Towns and their several offices;

General of the High Court at Fort William, or to the Fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

ACCOUNTS.

Suit for,

(See Suit No. 1.)

---

shall be collected in manner hereinafter appearing.

Section 4.—No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with Fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary Original Civil Jurisdiction;

or in the exercise of its Extraordinary Original Criminal Jurisdiction;

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Section 5.—When any difference arises between the officer whose duty it is to see that any Fee is paid under this Chapter and any suitor or Attorney, as to the necessity of paying a Fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the First Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this Section.

‡ Chapter V.

Of the mode of levying Fees.

Section 25.—All Fees referred to in Section three or chargeable under this Act shall be collected by Stamps.

Section 26.—The stamps used to denote any Fee chargeable under this Act shall be impressed, or adhesive, or partly impressed and partly adhesive, as the Governor-General of India in Council may, by notification in the *Gazette of India*, from time to time direct.

Section 27.—The Local Government may, from time to time, make Rules for regulating—

(*a*) the supply of Stamps to be used under this Act,

(*b*) the number of Stamps to be used for denoting any Fee chargeable under this Act,

(*c*) the renewal of damaged or spoiled Stamps, and

(*d*) the keeping accounts of all Stamps used under this Act:

Provided that, in the case of Stamps used under Section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the Local Official Gazette, and shall thereupon have the force of Law.

ACKNOWLEDGMENT OF BALANCE OF ACCOUNT, OR OF DEBTS.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 5.—Note or memorandum written in any book or written on a separate paper, whereby any account, debt, or demand, or any part of any account, debt, or demand therein specified, and amounting to twenty Rupees or upwards, is expressed to have been balanced, or is acknowledged to be due — Anna 1*

ACKNOWLEDGMENT OF SUMS PAID ON LETTER OF ALLOTMENT, OR CALL.

(See Exemption.)

ACT.

General Stamp Act (XVIII of 1869.)

Section 51.—Every Local Government shall cause this Act and the schedules hereto annexed to be carefully translated into the principal vernacular languages of the territories subject to its control.

A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

ADDITIONAL FEES.

Court Fees' Act (VII of 1870.)

Section 10.—i.—If in the result of any such investigation (as

Section 28.—No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But if any such document is through mistake or inadvertence received, filed or used in any Court or Office without being properly stamped, the presiding Judge or the Head of the Office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct ; and on such document being stamped accordingly the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Section 29.—Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Section 30.—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or Office until the stamp has been cancelled.

Such Officer as the Court or the head of the Office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

* This duty may be denoted by an adhesive stamp.

is referred to in Section 9*), the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

ii.—In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed:

iii.—Section one hundred and eighty of the Code of Civil Procedure shall be construed as if the words 'the market-value of any property or' were inserted after the word 'ascertaining,' and as if the words 'or annual nett profits' were inserted after the word 'damages.'

Section 11.—In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been pay-

* Section 9.—If the Court sees reason to think that the annual nett profits or the market value of any such land, house or garden as is mentioned in Section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person, directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

able had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Section 16.—When any appeal is presented to a Civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject matter of the suit, and, on the hearing of such appeal, the respondent takes, under section *Three hundred and forty-eight** of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

ADHESIVE STAMPS.

General Stamp Act (XVIII of 1869.)

Section 5.—(*a*).—All instruments chargeable under this Act with a duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

Section 8.—The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

Section 26.—(*a*).—When any bill of exchange, promissory note, cheque, or order for the payment of money on demand by any banker or person acting as a

* Section 348.—Upon the hearing of the appeal the respondent may take any objection to the decision of the lower Court which he might have taken if he had preferred a separate appeal from such decision.

banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(*b*).—Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

Section 27.—(*a*).—Any person, or the agent of any person, from whom money exceeding in amount twenty rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money or any agent to whom the same shall have been paid, a receipt for such money, and also the value of the said stamp.

(*b*).—If any one to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

Section 31.—Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under section eight,

and any person or firm endorsing, transferring, or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody, or power, cancel the stamp so affixed, in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

Any person or firm who or which ought, as

directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

Section 33.—Whenever an adhesive stamp is used as hereinbefore authorized, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used so that it cannot be used again.

Any person making or executing such instrument, and failing to cancel the stamp affixed thereto in manner aforesaid, shall, for every such offence, be liable to fine not exceeding one hundred rupees.

ADHESIVE STAMPS.

General Stamp Act (XVIII of 1869, *Schedule II.)*

No. 1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees.

No. 2.—LETTER OF CREDIT.

No. 3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange.

No. 4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip, or stock in or of any such Company or Association. } One Anna*

No. 5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt, or demand, or any part of any account, debt, or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due.

* This duty may be denoted by an adhesive stamp.

No. 6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.

No. 7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees.

No. 8.—PROXY to vote at any one meeting of— } One Anna*

(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable. ... ...

(*b*).—Municipal Commissioners.

(*c*).—Justices of the Peace, being a body corporate.

(*d*).—Proprietors, members or contributors to the funds of any institution.

ADMINISTRATION,

Certificate of.

(See Certificate.)

ADMINISTRATION-BOND,

Fee on.

(See Bond.)

ADMINISTRATION,

Letters of.

Court Fees' Act (*VII of* 1870, *Section* 19.)

Para. 8.—Probate of a Will, letters of Administration and Certificate mentioned in the first Schedule to this Act annexed No. 12.† Where the amount or value of the property in respect of which the probate or letters or Certificate shall be granted does not exceed Rs. 1,000... Free

(*Schedule I.*)

No. 11.—Probate of a will or letters of administration with or without will annexed. If the amount or value of the property in respect of which the probate or letters shall be granted exceeds Rs. 1,000. Two per centum on such amount or value.

* This duty may be denoted by an adhesive stamp.

† No. 12.—Certificate granted under Act XXVII of 1860, *(for facilitating the collection of debts on successions and for the security of parties paying debts to the representatives of deceased persons,)* or under Bombay Regulation VIII of 1827, *(to provide for the formal recognition of heirs, executors and administrators, and for the appointment of administrators and managers of property by the Courts.)*

(*Schedule I.*)

No. 12.—Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), or under Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts.*)	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees.	Two per centum on such amount or value.
	NOTE.—The person to whom any such certificate is granted, or his representative, shall, after the expiration of twelve months from the date of such certificate and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all monies recovered or realised by him under such certificate. If the monies so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same and order such person to take out a fresh certificate and pay the fee prescribed by this schedule for such excess. In default of filing such statement within the time allowed, the Court may cancel the certificate.	

ADOPTION.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 31.—INSTRUMENT PURPORTING TO CONFER AN AUTHORITY TO ADOPT ... ... Rs. 8

Court Fees' Act (*VII of* 1870, *Schedule II, No.* 17.)

Para. V.—Fee on plaint to set aside an adoption... ... Rs. 1

AFFIDAVIT.	
General Stamp Act (XVII of 1869.)	
Section 3, Clause I.—Affidavit includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath.	
Section 15, Clause 12.—Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance	Free
(*Schedule II.*)	
No. 14.—Affidavit not made for the immediate purpose of being produced in any Court	Rs. 1
AGENT.	
Court Fees' Act (VII of 1870.)	
Section 19, Clause 13.—Written authority to an agent to distrain	Free
AGREEMENT.	
General Stamp Act (XVIII of 1869.)	
Section 15, Clause 8.—Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize	Free
(*Schedule II.*)	
No. 3.—Agreement or memorandum of an agreement relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange... ...	Anna 1*
No. 11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act (18 of 1869.) Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement...	Annas 8
No. 21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security.	Rs. 2
Court Fees' Act (VII of 1870, Schedule II.)	
No. 19.—Agreement under Section 328† of the Code of Civil Procedure	Rs. 10

* This duty may be denoted by an adhesive stamp.

† Section 328 of the Code of Civil Procedure.—Parties interested, or claiming to be interested in the decision of any question of fact or law, may enter into an agreement which shall be subject to the same stamp duty as prescribed for plaints

ALLOWANCE.

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 12.—Affidavit made for the sole purpose of enabling any person to receive any charitable allowance. — Free

ANNUITY.

General Stamp Act (*XVIII of* 1869.)

Section 12.—The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Where the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Fee in suit for arrears of an annuity.

(See Suit No. 3 A, Sec. 7, para. 1 Court Fees' Act.)

Fee in suit for an annuity.

(See Suit No. 3, Sec. 7, para. 1 Court Fees' Act.)

APPEAL.

General Stamp Act (*XVIII of* 1869.)

Against Certificates and orders of the Collector under Act XVIII of 1869, lies to the Chief Controlling Revenue Authority.

(See Collector Section 40.)

Court Fees' Act (*VII of* 1870.)

Section 8.—Fee on memo. of appeal against an order relating to compensation under any Act for the time being in force, for the acquisition of land for public purposes... — To be computed according to the difference between the amount awarded and the amount claimed by the appellant.

(*Schedule II.*)

No. 4.—Fee on memo. of appeal to obtain possession under

---

in suits, that upon the finding of a Court in the affirmative or negative of such question of fact or law, a sum of money fixed by the parties, or to be determined by the Court, shall be paid by one of the parties to the other of them ; or that some property, moveable or immoveable, specified in the agreement, shall be delivered by one of the parties to the other of them ; or that one or more of the parties shall do or perform some particular legal act, or shall refrain from doing or performing some particular act specified in the agreement. Where the agreement is for the delivery of some property, moveable or immoveable, or for the doing or performing, or the refraining to do or perform any particular act, the estimated value of the property to be delivered, or to which the act specified may have reference, shall be stated in the agreement.

Act 16 of 1838 (An Act for defining the jurisdiction of Revenue Courts, and their power to give immediate possession of disputed landed property) or under Bombay Act V of 1864 (to give Mamlutdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law)	Annas 8
No. 5.—Fee on memo. of appeal to establish or disprove a right of occupancy	Annas 8
No. 11.—Fee on memo. of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree, and is presented—	
(*a*)—To any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive authority	Annas 8
(*b*)—To a High Court or Chief Commissioner, or other Chief Controlling, Executive or Revenue authority.	Rs. 2
No. 15.—Fee on memo. of appeal to take possession of a wife...	Rs. 5
No. 17, Para. I.—Fee on memo. of appeal to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court	
No. 17, Para. II.—Fee on memo. of appeal to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates...	
No. 17, Para. III.—Fee on memo. of appeal to obtain a declaratory decree where no consequential relief is prayed...	Rs. 10
No. 17, Para. IV.—Fee on memo. of appeal to set aside an award	
No. 17, Para. V.—Fee on memo. of appeal to set aside an adoption	
No. 17, Para. VI.—Fee on memo. of appeal in suits where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by Act VII of 1870	
No. 21.—Fee on memo. of appeal under the Parsee Marriage and Divorce Act, 1865...	Rs. 20

Fee on memo. of appeal in suits embracing two or more distinct subjects.

(See Suit No. 37, Section 17.)

Fee on memo. of appeal in suits for possession under Act 14 of 1859 (to provide for the limitation of suits) Section 15.

(See Suit No. 20, Schedule I.)

Fee on memo. of appeal to be refunded in the case of a remand.

(See Refund Section 13)

Fee on appeal by respondent under Section 348 of the Code of Civil Procedure.

(See additional Fee Section 16.)

APPLICATION.

Court Fees' Act (VII of 1870.)

Section 19, Clause 9.—Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement ... ... Free

Clause 10.—Application relating to a supply for irrigation of water belonging to Government ... ... Free

Clause 11.—Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding, under direct engagement with Government, land of which the revenue is settled but not permanently. ... ... Free

Clause 12.—Application for service of notice of relinquishment of land or of enhancement of rent ... ... Free

Clause 14.—First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court. ... ... Free

Clause 16.—Application, charge or information respecting any offence, when presented, made or laid to, or before a Police Officer, or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay ...	Free
Clause 19.—Application for permission to cut timber in Government forests, or otherwise relating to such forests ...	Free
Clause 20.—Application for the payment of money due by Government to the applicant	Free
Clause 22.—Application for compensation under any law for the time being in force relating to the acquisition of property for public purposes	Free
(*Schedule I.*)	
No. 4.—Application for review of judgment, if presented on or after the ninetieth day from the date of the decree...	The fee leviable on the plaint or memorandum of appeal.
No. 5.—Application for review of judgment if presented before the ninetieth day from the date of the decree...	One half of the fee leviable on the plaint or memorandum of appeal.

(*Schedule II.*)

Number.		Proper Fee.
No. 1.—Application or petition	(*a*).—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; or when presented to any officer of Land Revenue by any person holding temporarily-settled land under direct engagement with Government,	Anna 1

Number.		Proper Fee.
No. 1.—Application or petition—(*continued*).	and when the subject-matter of the application or petition relates exclusively to such engagement;	
	or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. III of 1859, (for conferring the Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting these officers Registers of Deeds), or to any Court of Small Causes constituted under Act No. XI of 1865, (to consolidate and amend the law relating to	Anna 1

NUMBER.		PROPER FEE.
No. 1.—Application or petition—(*continued*).	Courts of Small Causes beyond the local limits of the Ordinary Original Civil Jurisdiction of the High Courts of Judicature), or under Act No. XVI of 1868 (An Act to consolidate and amend the law relating to Principal Sudder Ameens, Sudder Ameens, and Munsiffs in Bengal, and for other purposes), Section twenty, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;	Anna 1
	or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.	
	(*b.*)—When containing a complaint or charge of any	Annas 8

APPLICATION—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule II.*)

NUMBER.		PROPER FEE.
No. 1.—Application or petition—(*continued*).	offence other than an offence for which Police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court; or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	Annas 8
	or to deposit in Court revenue or rent;	
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	
	(*c*)—When presented to a Chief Commissioner or other chief controlling revenue or executive authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged	Rs. 1

APPLICATION—(*continued*).

Court Fees' Act (*VII of* 1870.)

NUMBER.		PROPER FEE.
No. 1.—Application or petition—(*continued*).	with the executive administration of a Division and not otherwise provided for by Act VII of 1870	Rs. 1
	(*d*)—When presented to a High Court	Rs. 2
No. 2.—Application for leave to sue as a pauper		Annas 8
No. 3.—Application for leave to appeal as a pauper.		
(*a*)—When presented to a District Court ...		Rs. 1
(*b*)—When presented to a Commissioner or a High Court		Rs. 2
No. 13.—Fee on application under Act X of 1859 (*An Act to amend the Law relating to the recovery of rent in the Presidency of Fort William in Bengal*) Section 26, or (Bengal) Act VI of 1862 (*An Act to annex the Schedule to Act IV of* 1862 *for regulating the Bank of Bengal*) Section 9, or (Bengal) Act VIII of 1869 (*An Act further to amend the Code of Criminal Procedure*), Section VII.		Rs. 5
No. 18.—Application under Section 326* of the Code of Civil Procedure		Rs. 10

* Section 326 of the Civil Procedure Code.—When any person shall, by an instrument in writing, agree that any differences between them, or any of them, shall be referred to the arbitration of any person or persons named in the agreement, or to be appointed by any Court having jurisdiction in the matter to which it relates, application may be made by the parties thereto, or any of them, that the agreement be filed in such Court. On such application being made, the Court shall direct such notice to be given to any of the parties to the agreement, other than the applicants, as it may think necessary, requiring such parties to show cause, within a time to be specified, why the agreement should not be filed. The application shall be written on a stamp paper of one-fourth of the value prescribed for plaints in suits, and shall be numbered and registered as a suit between some or one of the parties interested, or claiming to be interested, as plaintiffs or plaintiff, and the others or other of them as defendants or defendant, if the application have been presented by all the parties, or, if otherwise, between the applicant as plaintiff and the other parties as defendants. If no sufficient cause be shown against the agreement, the agreement shall be filed and an order of reference to arbitration shall be made thereon. The several provisions of this chapter, so far as they are not inconsistent with the terms of any agreement so filed, shall be applicable to all proceedings under an order of reference made by the Court, and to the award of arbitration and to the enforcement of such award.

APPOINTMENT.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 35.—Appointment in execution of a power, whether of trustees, or of property moveable or immoveable, where made by any writing not being a will. ... ... Rs. 16

APPRAISEMENT,

or Valuation.

General Stamp Act (XVIII of 1869, Schedule I.)

No. 21.—Of any property or of any interest therein... ... ... Or of the annual or monthly value thereof. ... ... Or of any repairs wanted. Or of the materials used or to be used in any building. Or of any artificer's work.	(*a*)—Where the amount of such appraisement or valuation does not exceed Rs.500	Annas 8
	(*b*)—Where it exceeds Rs. 500	Rs. 1

ARTICLES OF ASSOCIATION.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 33.—Articles of Association of a Company ... ... Rs. 16

ARTICLES OF CLERKSHIP.

No. 41.—Articles of Clerkship or Contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court. Rs. 500

ASSIGNMENT.

General Stamp Act (XVIII of 1869, Schedule I.)

No. 13.—ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE DEED	(*a*)—When the amount of such interest does not exceed Rs. 3,000 ...	The Stamp duty with which a Bond for such amount is chargeable (No. 5.)*
	(*b*)—In any other case ...	Rs. 16

---

* *No. 5 of Schedule I Act (XVIII of 1869.)*

BOND for any specified amount other than an Administration Bond ...	When the amount secured does not exceed Rs. 25	Annas 2
	When such amount exceeds Rs. 25, but does not exceed Rs. 50	Annas 4
	When such amount exceeds Rs. 50, but does not exceed Rs. 100	Annas 8
	For every Rs. 100 or part thereof in excess of Rs.100 up to Rs. 1,000	Annas 8
	„ „ 500 „ 1,000 „ „ 10,000	Rs. 2 Ans. 8
	„ „ 1,000 „ 10,000 „ „ 30,000	Rs. 2 Ans. 8
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	Rs. 12 Ans. 8

ATTACHMENT.

Court Fees' Act (VII of 1870.)

Fee payable in suits to set aside an attachment of land or of an interest in land or revenue.

(See Suit, No. 19.)

ATTORNIES.

Penalty on Attornies employed in preparing instruments, for not inserting the full consideration money.

(See Penalty, Section 35.)

AUTHENTICATION.

General Stamp Act (XVIII of 1869.)

Of instruments not duly stamped, prohibited.

(See Instruments, Section 18, Clause *a*.)

AUTHORITY.

Court Fees' Act (VII of 1870.)

Section 19, Clause 13.—Written authority to an Agent to distrain ... ... Free

AWARD.

General Stamp (Act XVIII of 1869.)

Section 3, Clause 2.—Award includes every decision in writing by an arbitrator or umpire.

(*Schedule I.*)

No. 22.—Award.	(*a*)—Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500... ...	Annas 8.
	(*b*)—Where such amount or value exceeds Rs. 500 or where no amount or value is expressed in the award..	Rs. 1

Court Fees' Act (VII of 1870.)

Fee in suit for specific performance of an award.

(See Suit No. 4)

Fee on plaint to set aside an award.	Rs. 10
Fee on memo. of appeal to set aside an award	Rs. 10

BAIL BOND.

Court Fees' Act (VII of 1870, Schedule II.)

No. 6.—Bail Bond or other instrument of obligation not otherwise provided for by the Court Fees' Act, when given by the direction of any Court or executive authority ... ... Annas 8

BILL OF EXCHANGE.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 3.—Bill of Exchange includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money.

Section 7.—The duty imposed by the General Stamp Act on bills of exchange shall be chargeable (*a*) on all bills drawn and payable in British India, (*b*) on all bills drawn in, but payable out of British India, and (*c*) on all bills drawn out of, but accepted, or paid, or endorsed, transferred, or otherwise negotiated within British India.

(*Schedule I.*)

Table showing the Stamp duty chargeable under this Schedule on any Bill of Exchange the amount of which does not exceed Rs. 2,00,000.

When the amount exceeds		but does not exceed	Proper Stamp Duty. If drawn singly.	If drawn in sets of two, for each part of the set.	If drawn in sets of three, for each part of the set.
Rs.		Rs. 100	Rs. A. 0 1	Rs. A. 0 1	Rs. A. 0 1
100	.....	200	0 2	0 1	0 1
200	.....	300	0 3	0 2	0 1
300	.....	600	0 6	0 3	0 2
600	.....	900	0 9	0 5	0 3
900	.....	1,200	0 12	0 6	0 4
1,200	.....	1,500	0 15	0 8	0 5
1,500	.....	2,500	1 8	0 12	0 8
2,500	.....	5,000	3 0	1 8	1 0
5,000	.....	7,500	4 8	2 4	1 8
7,500	.....	10,000	6 0	3 0	2 0
10,000	.....	15,000	9 0	4 8	3 0
15,000	.....	20,000	12 0	6 0	4 0

BILL OF EXCHANGE—(*continued*).

General Stamp Act (XVIII of 1869, Schedule I.)

Table showing the Stamp duty chargeable under this Schedule on any Bill of Exchange the amount of which does not exceed Rs. 2,00,000—continued.

When the amount exceeds.		but does not exceed	Proper Stamp Duty. If drawn singly.	If drawn in sets of two, for each part of the set.	If drawn in sets of three, for each part of the set.
			Rs. A.	Rs. A.	Rs. A.
Rs. 20,000	.....	Rs. 25,000	15 0	7 8	5 0
25,000	.....	30,000	18 0	9 0	6 0
30,000	.....	40,000	24 0	12 0	8 0
40,000	.....	50,000	30 0	15 0	10 0
50,000	.....	60,000	36 0	18 0	12 0
60,000	.....	70,000	42 0	21 0	14 0
70,000	.....	80,000	48 0	24 0	16 0
80,000	.....	90,000	54 0	27 0	18 0
90,000	.....	1,00,000	60 0	30 0	20 0
1,00,000	.....	1,10,000	66 0	33 0	22 0
1,10,000	.....	1,20,000	72 0	36 0	24 0
1,20,000	.....	1,30,000	78 0	39 0	26 0
1,30,000	.....	1,40,000	84 0	42 0	28 0
1,40,000	.....	1,50,000	90 0	45 0	30 0
1,50,000	.....	1,60,000	96 0	48 0	32 0
1,60,000	.....	1,70,000	102 0	51 0	34 0
1,70,000	.....	1,80,000	108 0	54 0	36 0
1,80,000	.....	1,90,000	114 0	57 0	38 0
1,90,000	.....	2,00,000	120 0	60 0	40 0

(*Schedule II.*)

No. 1.—Bill of Exchange for the payment on demand of an amount exceeding twenty rupees ... ... | Anna 1*

Adhesive stamp when affixed on Bill of Exchange to be cancelled by holder.

(See Adhesive Stamp, Section 30.)

Bill of Exchange chargeable with the duty of one anna.

(See Stamp, Section 28.)

Bill of Exchange payable otherwise than on demand.

(See Promissory Note, Schedule I.)

* This duty may be denoted by an adhesive stamp.

BILL OF EXCHANGE—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Penalty for accepting, endorsing, paying or receiving payment of any bill of exchange not duly stamped.

(See Penalty, Section 29.)

Penalty for not drawing full number of Bill of Exchange purporting to be in sets.

(See Penalty, Section 32.)

Penalty for refusing or neglecting to cancel adhesive stamp on Bill of Exchange by holder.

(See Adhesive Stamp, Section 31, Para. IV.)

Power to stamp Bill of Exchange chargeable with one anna.

(See Adhesive Stamp, Section 26.)

BILL OF LADING.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 4.—Bill of Lading includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a port and to a person therein mentioned, or indicated.

(*Schedule II.*)

No. 9.—Bill of Lading, stamp on ... ... Annas 4

BOND.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 5.—Bond includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be.

BOND, BOTTOMRY.

Section 3, Clause 6.—Bottomry-Bond includes every instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to prosecute her voyage.

BOND.

Section 15, Clause 7.—Bond to Government for the due performance of the duties of any salaried office ... ... Free

BOND—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule I.*)

No. 5.—BOND for any specified amount, other than an Administration-Bond	When the amount secured does not exceed Rs. 25...	Annas 2
	When such amount exceeds Rs. 25 but does not exceed Rs. 50 ...	Annas 4
	When such amount exceeds Rs. 50 but does not exceed Rs. 100 ...	Annas 8
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	Annas 8
No. 6—BOTTOMRY-BOND	For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000	Rs. 2 Ans. 8
	For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	Rs. 2 Ans. 8
No. 7.—RESPONDENTIA-BOND.....	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000...	Rs. 12 Ans. 8
No. 8.—CUSTOMS-BOND.	(*a*)—When the amount secured does not exceed Rs. 1,000...	The Stamp duty with which a Bond for such amount is chargeable (No. 5).*
	(*b*)—When such amount exceeds Rs. 1,000	Rs. 5
No. 9.—INDEMNITY-BOND.	(*a*)—When the amount secured does not exceed Rs. 3,000...	The Stamp duty with which a Bond for such amount is chargeable (No. 5).
	(*b*)—When such amount exceeds Rs. 3,000, or is not expressed.	Rs. 16

(*Schedule II.*)

No. 20.—Bond or Mortgage deed executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution ...	Rs. 2

* No. 5.—Bond for any specified amount, other than an Administration Bond,

When the amount secured does not exceed Rs. 25.	Annas 2
When such amount exceeds Rs. 25 but does not exceed Rs. 50...	Annas 4
" " Rs. 50 " " 100...	Annas 8
For every Rs. 100 or part thereof in excess of Rs. 100 up to " 1,000	Annas 8
" Rs. 500 " Rs. 1,000 " " 10,000	Rs. 2 Ans. 8
" " 1,000 " " 10,000 " " 30,000	Rs. 2 Ans. 8
And for every Rs. 10,000 or part there of in excess of Rs. 30,000	Rs. 12 Ans. 8

BOND—(*continued*).

General Stamp Act (XVIII of 1869.)

Table showing the Stamp duty chargeable on Bonds for any sum not exceeding Rs. 4,00,000.

When such sum exceeds		but does not exceed	Proper Stamp-duty. Rs.	A.
Rs.	.....	Rs. 25	0	2
25	.....	50	0	4
50	.....	100	0	8
100	.....	200	1	0
200	.....	300	1	8
300	.....	400	2	0
400	.....	500	2	8
500	.....	600	3	0
600	.....	700	3	8
700	.....	800	4	0
800	.....	900	4	8
900	.....	1,000	5	0
1,000	.....	1,500	7	8
1,500	.....	2,000	10	0
2,000	.....	2,500	12	8
2,500	.....	3,000	15	0
3,000	.....	3,500	17	8
3,500	.....	4,000	20	0
4,000	.....	4,500	22	8
4,500	.....	5,000	25	0
5,000	.....	5,500	27	8
5,500	.....	6,000	30	0
6,000	.....	6,500	32	8
6,500	.....	7,000	35	0
7,000	.....	7,500	37	8
7,500	.....	8,000	40	0
8,000	.....	8,500	42	8
8,500	.....	9,000	45	0
9,000	.....	9,500	47	8
9,500	.....	10,000	50	0
10,000	.....	11,000	52	8
11,000	.....	12,000	55	0
12,000	.....	13,000	57	8
13,000	.....	14,000	60	0
14,000	.....	15,000	62	8
15,000	.....	16,000	65	0
16,000	.....	17,000	67	8
17,000	.....	18,000	70	0
18,000	.....	19,000	72	8
19,000	.....	20,000	75	0
20,000	.....	21,000	77	8
21,000	.....	22,000	80	0
22,000	.....	23,000	82	8
23,000	.....	24.000	85	0

BOND—(*continued*).

General Stamp Act (XVIII of 1869.)

Table showing the Stamp duty chargeable on Bonds for any sum not exceeding Rs. 4,00,000—*continued.*

When such sum exceeds	but does not exceed	Proper Stamp-duty. Rs.	A.
Rs. 24,000	Rs. 25,000	87	8
25,000	26,000	90	0
26,000	27,000	92	8
27,000	28,000	95	0
28,000	29,000	97	8
29,000	30,000	100	0
30,000	40,000	112	8
40,000	50,000	125	0
50,000	60,000	137	8
60,000	70,000	150	0
70,000	80,000	162	8
80,000	90,000	175	0
90,000	1,00,000	187	8
1,00,000	1,10,000	200	0
1,10,000	1,20,000	212	8
1,20,000	1,30,000	225	0
1,30,000	1,40,000	237	8
1,40,000	1,50,000	250	0
1,50,000	1,60,000	262	8
1,60,000	1,70,000	275	0
1,70,000	1,80,000	287	8
1,80,000	1,90,000	300	0
1,90,000	2,00,000	312	8
2,00,000	2,10,000	325	0
2,10,000	2,20,000	337	8
2,20,000	2,30,000	350	0
2,30,000	2,40,000	362	8
2,40,000	2,50,000	375	0
2,50,000	2,60,000	387	8
2,60,000	2,70,000	400	0
2,70,000	2,80,000	412	8
2,80,000	2,90,000	425	0
2,90,000	3,00,000	437	8
3,00,000	3,10,000	450	0
3,10,000	3,20,000	462	8
3,20,000	3,30,000	475	0
3,30,000	3,40,000	487	8
3,40,000	3,50,000	500	0
3,50,000	3,60,000	512	8
3,60,000	3,70,000	525	0
3,70,000	3,80,000	537	8
3,80,000	3,90,000	550	0
3,90,000	4,00,000	562	8

BOND—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Assignment of a Bond securing any interest.

(See ASSIGNMENT.)

Bond for any specified amount other than an Administration Bond.

(See Footnote to "CUSTOMS-BOND.")

Bond for the payment of annuities.

(See ANNUITIES.)

Optional stamp to be impressed on a Bond where value of subject matter is indeterminate.

(See OPTIONAL STAMP.)

Court Fees' Act (*VII of* 1870.)

Section 1, Clause 15.—Bail-bond in criminal cases ... Free.

(*Schedule II.*)

No. 6.—Bail-bond or other instrument of obligation not otherwise provided for by the Court Fees' Act, when given by the direction of any Court or executive authority Annas 8

No. 16.—Administration-Bond. ... ... Rs. 8

CANCELLATION OF ADHESIVE STAMP.

(See ADHESIVE STAMP, Section 26.)

also,

(See PENALTIES, Section 33.)

CANCELLATION OF STAMP.

Court Fees' Act (*VII of* 1870.)

Section 30.—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled. Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CAVEAT.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 12.—Caveat, Fee on ... ... Rs. 5

CERTIFICATE.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 4.—Certificate or other Document purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip, or stock in or of any such Company or Association. — Anna 1*

Certificate granted under Act XXVII of 1860 (*An Act for facilitating the collection of debts on succession and for the security of parties paying debts to the representatives of deceased persons*) or under Bombay Regulation VIII of 1827 (*A Regulation to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of property by the Courts*).

(See ADMINISTRATION.)

CERTIFICATE OF ADMINISTRATION.

Court Fees' Act (VIII of 1870, Schedule I.)

No. 10. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay.*)	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees	Rs. 5
	If such amount or value exceeds five hundred rupees but not one thousand rupees ...	Rs. 10
	And for every one thousand rupees, or part thereof in excess of one thousand rupees..	Rs. 5

CHARITABLE ALLOWANCES.

(See EXEMPTION, General Stamp Act.)

* This duty may be denoted by an adhesive stamp.

CHARTER PARTY.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 7.—Charter Party includes every instrument (except an agreement for the hire of a tug steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer.

(Schedule II.)

No. 22.—Charter Party, stamp on...	Rs. 2

CHEQUE.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 8.—Cheque includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money.

(Schedule II.)

No. 1.—Cheque for the payment on demand of an amount exceeding Rs. 20.	Anna 1 *

Penalty for accepting, endorsing, paying or receiving payment of any cheque not duly stamped.

(See PENALTY, Section 29.)

Power to stamp a cheque chargeable with one anna.

(See ADHESIVE STAMP, Section 26.)

CHIEF COMMISSIONER.

Court Fees' Act (VII of 1870, Schedule II.)

No. 11, Clause (*b*).—Stamp on memo. of appeal not from an order rejecting a plaint, or from a decree, or from an order having the force of a decree when presented to a Chief Commissioner	Rs. 2

CHIEF CONTROLLING REVENUE OR EXECUTIVE AUTHORITY.

General Stamp Act (XVIII 1869.)

May revise Collector's certificates and orders under Act XVIII of 1869.

(See COLLECTOR, Section 40.)

Chief Controlling Revenue Authority may refer questions to High Court in any case coming before it under Act XVIII of 1869.

Chief Controlling Revenue Authority may, upon petition,

* This duty may be denoted by an adhesive stamp.

CHIEF CONTROLLING REVENUE OR EXECUTIVE AUTHORITY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

remit wholly or in part any penalty imposed under Act XVIII of 1869.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 11, Clause (*b*).—Stamp on memo. of appeal, not from an order rejecting a plaint, or from a decree, or from an order having the force of a decree when presented to Chief Controlling Revenue Authority ... . Rs. 2

Chief Controlling Revenue Authority may give orders as to number of peons in Revenue Courts.

(See PEONS, Section 23, Court Fees' Act.)

CHIEF JUSTICE.

Court Fees' Act (*VII of* 1870.)

Chief Justice to decide questions referred to him as to fee.

(See FEES, Section 5.)

Chief Justice may delegate the power of deciding questions referred to him as to fee to Puisne Judge.

(See FEES, Section 5.)

Chief Justice to declare who shall be Taxing Officer.

(See FEES, Section 5.)

Chief Justice to concur in Rules as to supply, renewal, and keeping accounts of stamps used under Section 3 of Act VII. of 1870 in a High Court.

(See LOCAL GOVERNMENT, Section 27.)

CIVIL COURT.

General Stamp Act (*XVIII of* 1869.)

Section 20.—When any instrument chargeable with stamp duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp, did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument of the sum required to make up the full amount chargeable on such instrument,

CIVIL COURT—(*continued*).

General Stamp Act (*XVII of* 1869.)

together with a penalty of the following amount (that is to say) :—

if the instrument is produced within one year from the date of its execution, five times, or, if it is produced after one year from such date, twenty times, such proper stamp duty or deficient portion thereof as aforesaid,

shall certify by endorsement on such instrument that the proper stamp duty has been levied thereon.

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

Section 21.—(*a*)—An entry of every such payment showing the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

(*b*)—The Court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of duty, stating the number and title of the suit, the name of the party from whom the money was received, and the date (if any) and description of the instrument.

(*c*)—The Court shall pay over all money so received to the Collector or to such person as he may from time to time appoint to receive the same.

Section 22.—If it appear to a Civil or Criminal Court that any instrument filed or exhibited in such Court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp duty required by the law in force in British India at the time of its execution, the Court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

CIVIL COURT—(*continued*).

Court Fees' Act (VII of 1870, Schedule II.)

No. 11, Clause (*a*).—Stamp on memo. of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree, when presented to any civil court. ... ... Annas 8

CODE OF CIVIL PROCEDURE.

Court Fees' Act (VII of 1870.)

Section 32.—The Code of Civil Procedure, Sections three hundred and eight* and three hundred and nine,† shall be read as if, for the words 'stamp-duty' and 'stamps,' the words and figures 'fees chargeable under the Court Fees' Act, 1870,' were substituted; Section three hundred and seventy-one‡ of the same Code shall be read as if, for the words 'a stamp of the value,' the words 'the payment of the fee,' were substituted; and Section three hundred and seventy-three§ of the same Code shall be read as if, for the words 'on a stamp paper of the value,' the words 'and shall be chargeable with the fee,' were substituted; and as if, for the words 'for the stamps,' the words 'the fees' were substituted.

* Section 308.—If the application of the petitioner be granted, it shall be numbered and registered, and shall be deemed the plaint in the suit, and the suit shall proceed in all other respects as an ordinary suit, except that the plaintiff shall not be liable to any further stamp duty in respect of any petition, appointment of a pleader, or other proceeding connected with the suit or with the execution of any decree passed on it.

† Section 309.—On the decision of the suit, the Court shall calculate the amount of stamps which would have been paid by the plaintiff if he had not been permitted to sue as a pauper, and such amount shall be recoverable by Government from any party ordered by the decree to pay the same, in the same manner as costs of suit are recoverable.

‡ Section 371.—The order passed by the Appellate Court on an application to be allowed to appeal *in forma pauperis*, whether for the admission or rejection of the application, shall be final; but if the application be rejected, the Appellate Court may, if it think proper, allow the applicant a reasonable time for preferring an appeal on a stamp of the value prescribed for appeals from decrees.

§ Section 373.—The application for the admission of a special appeal shall be presented in the Sudder Court within the period prescribed for the presentation of a memorandum of appeal, and shall be accompanied by copies of the judgments and decrees of the Lower Appellate Court, and of the Court of first instance. The application shall be written on a stamp paper of the value prescribed for regular appeals; but if the applicant be unable to pay for the stamps required for the prosecution of the appeal, the Sudder Court may admit him to appeal as a pauper, subject to all the rules contained in Chapter IX. in respect to appeals from decrees *in forma pauperis* in so far as the same may be applicable.

CODE OF CIVIL PROCEDURE—(*continued*).

Court Fees' Act (*VII of* 1870.)

And the Indian Income Tax Act, Section twenty,* shall be read as if, for the words 'the value of the said stamp,' the words 'the fee on the petition,' were substituted.

COLLATERAL INSTRUMENT.

General Stamp Act (*XVIII of* 1869.)

Schedule II, No. 15.—Collateral Instrument not otherwise provided for by this Schedule. ... ... Rs. 1.

COLLATERAL SECURITY.

Bond for,

(See BOND.)

COLLECTOR.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 9.—'Collector' means within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras, or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District.

Section 24.—(*a*).—When any instrument is produced before the Collector, otherwise than for the purpose of obtaining an adjudication under section thirty-nine, or has been sent to him under section twenty-three, he shall either proceed in accordance with the provisions of section twenty,‡ exercising the powers thereby conferred

* Section 20 of the Indian Income Tax Act (XVI of 1870).—The Collector shall from time to time determine what persons are chargeable under this Part (IV), and the amount that every such person shall be assessed in accordance with the said Schedule; and in making such assessment income exempted under section VII † shall be treated as chargeable under this Part (IV).

† Section VII.—No income amounting to less than forty-one rupees, ten annas, eight pies per mensem shall be chargeable under this Part (II).

‡ Section 20 of the General Stamp Act (XVIII of 1869).—When any instrument chargeable with stamp duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the Court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp, did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument of the sum required to make up the full amount chargeable on such instrument,

together with a penalty of the following amount (that is to say):—

if the instrument is produced within one year from the date of its execution, five times, or, if it is produced after one year from such date, twenty times, such proper stamp duty or deficient portion thereof as aforesaid,

COLLECTOR.—(*continued*).

General Stamp Act (*XVIII of* 1869.)

on a civil court; or if it appear to him that the instrument was executed on unstamped, or insufficiently stamped, paper with the intention of evading payment of the proper stamp duty, he shall prosecute all the persons that have executed the said instrument, or such of them as to him may seem fit;

Or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty, it shall be deemed to be properly stamped or not chargeable (as the case may be).

(*b*).—Provided that, in any case coming under this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector, under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence, or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty.

(*c*).—Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its

shall certify by endorsement on such instrument that the proper stamp duty has been levied thereon :

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

COLLECTOR—(*continued*).

General Stamp Act (*XVIII of* 1869.)

arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp duty has been levied upon it.

(*d*).—Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp duty leviable on the instrument, which shall thereupon be admissible as if orginally executed on paper bearing the proper stamp.

Section 25.—When the Collector elects to proceed under section twenty, he shall (if he imposes a penalty), after endorsing on the instrument the certificate thereby directed, or (if he remits the whole of the penalty) after endorsing on the instrument a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced.

Subject to the provision contained in section forty, the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In case any instrument sent or returned under sections twenty-two,* twenty-three,† or twenty-four, or the former part of this section, be lost, destroyed, or injured during transmission, the court or officer sending or returning the same shall not be liable for such loss, destruction, or injury.

Section 39.—When any instrument chargeable with stamp duty under this Act, whether previously stamped or

* 22.—If it appear to a Civil or Criminal Court that any instrument filed or exhibited in such Court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp duty required by the law in force in British India at the time of its execution, the Court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

† 23.—When any instrument is produced before any registering officer, or in any public office other than a Civil or Criminal Court, if it appear to the registering officer, or to the head of such public office that the instrument is chargeable with stamp duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument, and send t forthwith to the Collector.

COLLECTOR—(*continued*).

General Stamp Act (*XVIII of* 1869.)

not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all courts and public offices as if originally executed on paper bearing the proper stamp:

Provided that nothing contained in the former part of this section shall authorise the Collector to make any such endorsement on bills of exchange, promissory notes, or instruments chargeable with the stamp duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

Section 40.—All certificates and orders of the Collector under this Act shall be open to revision on appeal or otherwise by the Chief Controlling Revenue Authority to which the Collector is subordinate:

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section twenty-four or section twenty-five.

Submission of return of penalties and payments by Civil Courts to Collector.

(See CIVIL COURT, Section 21, Clause *b*.)

Civil Courts to make payments of money recovered under Section 20 of the General Stamp Act to Collector.

(See CIVIL COURT, Section 21, Clause *c*.)

COLLECTOR—(*continued*).

General Stamp Act (*XVIII of* 1869.)

The Collector to prosecute executants of unstamped or insufficiently stamped instruments sent by Civil or Criminal Courts.

(See CIVIL COURT, Section 22.)

Court Fees' Act (*VII of* 1870.)

Section 19, Clause 7.—Plaints in suits before Collectors under Madras Regulation XII.* of 1816 ... ... Free.

COMPANY.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 4.—Certificate or other Document purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip, or stock in or of any such Company or Association ... ... Anna 1

No. 8.—PROXY to vote at any one meeting of—

(*a*)—Members of a Company or Association whose stock or funds is or are divided into shares and transferable

(*b*)—Municipal Commissioners ... ...

(*c*)—Justices of the Peace, being a body corporate ... } Anna 1

(*d*)—Proprietors, members or contributors, to the funds of any institution ... ...

No. 33—Articles of Associations of a Company ... ... Rs. 16

No. 34.—Memo. of Association of a Company ... ... Rs. 16

COMPENSATION.

Court Fees' Act (*VII of* 1870.)

Section VII, Para. I.—Fee payable in suit for compensation. ... ... } According to the amount claimed.

Section 19, Para. 22.—Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes ... ... Free

* Madras Regulation XII of 1816.—A Regulation for authorizing Collectors to refer claims regarding lands or crops, the validity of which claims may depend on the determination of a disputed boundary; as also certain disputes respecting the occupying, cultivating and irrigating of land, to be tried and determined by village Punchayets, and for prescribing the rules under which the trial of such disputes shall be conducted, and the decisions of the Punchayets carried into execution.

COMPENSATION—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 1 Para. (*b*).—Application for the determination by a Court of the amount of compensation to be paid by a landlord to his tenant ... ... Annas 8

Fee on memo. of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes.

(See APPEAL, Section 8.)

COMPLAINTS.

Court Fees' Act (*VII of* 1870.)

Section 18.—When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act (Court Fees' Act) is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Fee on complaint of a public servant.

(See PUBLIC SERVANT.)

Refund of fee paid on an application containing a complaint of an offence other than an offence for which Police officers may arrest without a warrant.

(See REFUND.)

COMPOSITION-DEED.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 10.—'Composition-deed' includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.

(*Schedule II.*)

No. 28.—Composition Deed, stamp on ... ... Rs. 8

CONSERVANCY.

Fee on application to any Municipal Commissioner for the conservancy of any place.

(See APPLICATION, No. 1, Para. *a*.)

CONSIDERATION.

Estimation of consideration expressed in foreign currency.

(See FOREIGN CURRENCY.)

Consideration may be sued for or recovered where it is not stated.

(See SUIT, Section 47, General Stamp Act.)

CONVEYANCE.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 11.—'Conveyance' means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of re-conveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange, or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos*.

Table showing the Stamp-duty chargeable on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds		but does not exceed	Proper Stamp-duty. Rs.	A.
Rs.	.....	Rs. 50	0	8
50	.....	100	1	0
100	.....	200	2	0
200	.....	300	3	0
300	.....	400	4	0
400	.....	500	5	0
500	.....	600	6	0
600	.....	700	7	0
700	.....	800	8	0
800	.....	900	9	0
900	.....	1,000	10	0
1,000	.....	1,500	15	0
1,500	.....	2,000	20	0
2,000	.....	2,500	25	0

CONVEYANCE—(*continued*).

General Stamp Act (XVIII of 1869.)

Table showing the Stamp-duty chargeable on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000—*continued.*

When the amount of such consideration-money exceeds		but does not exceed	Proper Stamp-duty. Rs.	A.
Rs. 2,500	.....	Rs. 3,000	30	0
3,000	.....	3,500	35	0
3,500	.....	4,000	40	0
4,000	.....	4,500	45	0
4,500	.....	5,000	50	0
5,000	.....	5,500	55	0
5,500	.....	6,000	60	0
6,000	.....	6,500	65	0
6,500	.....	7,000	70	0
7,000	.....	7,500	75	0
7,500	.....	8,000	80	0
8,000	.....	8,500	85	0
8,500	.....	9,000	90	0
9,000	.....	9,500	95	0
9,500	.....	10,000	100	0
10,000	.....	11,000	105	0
11,000	.....	12,000	110	0
12,000	.....	13,000	115	0
13,000	.....	14,000	120	0
14,000	.....	15,000	125	0
15,000	.....	16,000	130	0
16,000	.....	17,000	135	0
17,000	.....	18,000	140	0
18,000	.....	19,000	145	0
19,000	.....	20,000	150	0
20,000	.....	21,000	155	0
21,000	.....	22,000	160	0
22,000	.....	23,000	165	0
23,000	.....	24,000	170	0
24,000	.....	25,000	175	0
25,000	.....	26,000	180	0
26,000	.....	27,000	185	0
27,000	.....	28,000	190	0
28,000	.....	29,000	195	0
29,000	.....	30,000	200	0
30,000	.....	40,000	250	0
40,000	.....	50,000	300	0
50,000	.....	60,000	350	0
60,000	.....	70,000	400	0
70,000	.....	80,000	450	0
80,000	.....	90,000	500	0

CONVEYANCE—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Table showing the Stamp-duty chargeable on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,(

When the amount of such consideration-money exceeds		but does not exceed	Proper Stamp-duty. Rs.	A.
Rs. 90,000	.....	Rs. 1,00,000	550	0
1,00,000	.....	1,20,000	625	0
1,20,000	.....	1,40,000	700	0
1,40,000	.....	1,60,000	775	0
1,60,000	.....	1,80,000	850	0
1,80,000	.....	2,00,000	925	0
2,00,000	.....	2,20,000	1,000	0
2,20,000	.....	2,40,000	1,075	0
2,40,000	.....	2,60,000	1,150	0
2,60,000	.....	2,80,000	1,225	0
2,80,000	.....	3,00,000	1,300	0
3,00,000	.....	3,20,000	1,375	0
3,20,000	.....	3,40,000	1,450	0
3,40,000	.....	3,60,000	1,525	0
3,60,000	.....	3,80,000	1,600	0
3,80,000	.....	4,00,000	1,675	0

General Stamp Act (*XVIII of* 1869, *Schedule I.*)

No. 15.—Conveyance.

When the amount paid or secured does not exceed Rs. 50.	Annas 8
When such amount exceeds Rs. 50, but does not exceed Rs. 100	Rs. 1
For every Rs. 100 or part thereof, in excess of Rs. 100, up to Rs 1,000	Rs. 1
For every Rs. 500, or part thereof, in excess of Rs. 1,000, up to Rs. 10,000...	Rs. 5
For every Rs. 1,000, or part thereof, in excess of Rs. 10,000, up to Rs. 30,000...	Rs. 5
For every Rs. 10,000, or part thereof, in excess of Rs. 30,000, up to Rs. 1,00,000.	Rs. 50
For every Rs. 20,000, or part thereof, in excess of Rs. 1,00,000	Rs. 75
Stamp on instruments required for the completion of any transaction involving the execution of a conveyance. (See INSTRUMENT.)	

CONVEYANCE—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Stamp on conveyance where the consideration for it is an annuity.

(See ANNUITY.)

COPARTNERSHIP.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 26.—Instrument of Copartnership, stamp on ... Rs. 4.

COPY.

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 13.—Copy of any paper which a public officer is by law required to make or furnish in his official capacity. ... ... Free.

Clause 14.—Copies made for the private use only of any person having the custody of the original instrument, or of his counsel, attorney or vakil... ... ... Free.

(*Schedule I.*)

No. 23.—COPY, DUPLICATE, OR EXTRACT, attested to be a true copy, duplicate, or extract ... ...

(*a*)—If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original. Annas 8

(*b*)—If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20 ... Rs. 1

(*c*)—If such duty exceeds Rs. 20 but does not exceed Rs 50. Rs. 2

(*d*)—If such duty exceeds Rs. 50. Rs. 4

Court Fees' Act (*VII of* 1870, *Schedule I.*)

No. 6.—Copy or translation of a judgment or order not being or having the force of a decree.

When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—

(*a*)—If the amount or value of the subject matter is Rs. 50, or less than Rs. 50 ... ... Annas 4

(*b*)—If such amount or value exceeds Rs. 50 ... ... Annas 8

When such judgment or order is passed by a High Court. Rs. 1.

No. 7.—Copy of a decree or order having the force of a decree—

COPY—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule I.*)

When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—	
(*a*)—If the amount or value of the subject matter of the suit wherein such decree or order is made is Rs. 50 or less than Rs. 50	Annas 8
(*b*)—If such amount or value exceeds Rs. 50	Rs. 1
When such decree or order is made by a High Court. ...	Rs. 4
No. 8.—Copy of any document liable to stamp duty under the General Stamp Act 1869 when left by any party to a suit or proceeding in place of the original withdrawn.	
(*a*)—When the stamp duty chargeable on the original does not exceed annas eight	The amount of the duty chargeable on the original.
(*b*)—In any other case	Annas 8
No. 9.—Copy of any Revenue or Judicial proceeding or order not otherwise provided for by the Court Fees' Act (VII of 1870), or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any Chief Officer charged with the executive administration of a division.	
For every 360 words or fraction of 360 words.	Annas 8

COUNTERPART.

General Stamp Act (*XVIII of* 1869.)

Of any Instrument chargeable with stamp duty under the General Stamp Act.	
(See INSTRUMENT, Schedule II. No. 16.)	
Counterpart of a lease granted to a cultivator unless a fine or premium be paid in consideration of such lease ...	Free.

Court Fees' Act (*VII of* 1870.)

Fee in suit for the delivery by a tenant of the counterpart of a lease.	
(See SUIT No. 26.)	

COURTS OF REQUESTS.

Court Fees' Act (*VII of* 1870.)

Section 19, Clause 4.—Plaint presented to a Military Court of Requests and petition for execution of a decree of such Court	Free.

COURT OF SMALL CAUSES.

Levy of fees in Courts of Small Causes at the Presidency towns.

(See FEES, Section 3.)

Procedure in case of difference arising in Courts of Small Causes at the Presidency towns as to necessity or amount of fee.

(See FEES, Section 5.)

CRIMINAL COURT.

Documents for which proper fee has not been paid admissible in a Criminal Court.

(See DOCUMENT, Section 33.)

Impounding unstamped or insufficiently stamped instruments produced in Criminal Courts.

(See CIVIL COURT.)

Repayment of fees paid on applications to Criminal Courts.

(See REFUND.)

CRIMINAL PROCEEDINGS.

Instruments not duly stamped admissible in.

(See INSTRUMENTS, Clause (*b*) Section 18, General Stamp Act.)

CULTIVATOR.

Lease granted to cultivator, unless a fine or premium be paid in consideration of such lease ... ... Free.

Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, &c. exempted in the Presidencies of Madras and Bombay.

(See EXEMPTION, Section 15, Clause I. General Stamp Act.)

CUSTOMS-BOND.

Stamp on,

(See BOND.)

DAMAGES.

Court Fees' Act (*VII of* 1870.)

Section VII. Para I.—Fee in suits for damages... ... According to the amount claimed.

DECLARATION.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 36.—Declaration of any use or trust of or con-

DECLARATION—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

cerning any property, moveable or immoveable, where made by any writing not being a Will ... ... Rs. 16

Court Fees' Act (*VII of* 1870.)

Section 19, Para. 2.—Declarations mentioned in Section 118* of the Code of Civil Procedure ... ... Free.

Section 19, Para. 2.—Declaration mentioned in Section 164† of the Code of Civil Procedure ... ... Free.

DECLARATORY DECREE.

Fee on plaint in suits to obtain a declaratory decree where consequential relief is prayed.

(See SUIT, No. 11.)

Fee on plaint in suit to obtain declaratory decree where no consequential relief is prayed.

(See SUIT, No. 12.)

Fee on copy of a decree or order having the force of a decree.

(See COPY.)

Execution of a decree stayed where mesne profits ascertained exceed profits claimed.

(See ADDITIONAL FEES, Sec. 11 Court Fees' Act.)

DECREE.

Court Fees' Act (*VII of* 1870.)

Section 19, Para. 4.—Petition for execution of a decree of a Military Court of Request. ... ... Free.

DEED,

Of Composition.

(See COMPOSITION-DEED.)

* Sec. 118 of the Code of Civil Procedure.—In support of the cause shown by a plaintiff or defendant for failure to appear in person, the Court shall receive any declaration in writing on unstamped paper, if signed by such plaintiff or defendant, and verified in the manner hereinbefore provided for the verification of plaints.

† Section 164 of the Code of Civil Procedure.—In support of the cause shown the Court shall receive any declaration in writing of the party, on unstamped paper, if signed by him and verified in the manner hereinbefore provided for the verification of plaints, and delivered into the Court by himself or his pleader.

DEFINITIONS.

General Stamp Act (XVIII of 1869.)

Section 3.—In this Act and the first and second schedules hereto annexed, unless there be something repugnant in the subject or context,—

(1.)—'Affidavit' includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath:

(2.)—'Award' includes every decision in writing by an arbitrator or umpire:

(3.)—'Bill of Exchange' includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money:

(4.)—'Bill of Lading' includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a port and to a person therein mentioned, or indicated:

(5.)—'Bond' includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be:

(6.)—'Bottomry Bond' includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage:

(7.)—'Charter-party' includes every instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer:

(8.)—'Cheque' includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money:

(9.)—'Collector' means within the limits of the towns of Calcutta, Madras, and Bombay, the Collector of Calcutta, Madras, or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District:

DEFINITIONS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

(10.)—'Composition-deed' includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors:

(11.)—'Conveyance' means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange, or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos*:

(12.)—'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed, or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a kabuliyat in cases where a lease has been granted:

(13.)—'Dock-warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be:

(14.)—'Impressed' includes 'printed' and 'lithographed.'

(15.)—'Lease' includes every instrument (not being a counterpart) by which one person lets, or agrees to let, or takes or agrees to take, immoveable property to or from another:

(16.)—'Letter of Credit' includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn:

DEFINITIONS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

(17.)—'Letter of License' includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion:

(18.)—'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money:

(19.)—'Negotiable Instrument' includes bills of exchange, promissory notes, and cheques:

(20.)—'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, or other person authorized by law to act as a Notary Public:

(21.)—'Paper' includes vellum, parchment, or any other material on which an instrument may be written:

(22.)—'Partition-deed' means any instrument whereby persons interested in immoveable property jointly, or in common, or as co-parceners, or as members of an undivided Hindu family, divide or agree to divide such property in severalty, and includes a batwárá:

(23.)—'Policy of Insurance' means any instrument by which one person in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event; it does not include a policy on life:

(24.)—'Power of Attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it:

(25.)—'Promissory Note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight:

(26.)—'Property' means property being in British India:

(27.)—'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such

DEFINITIONS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

attesting the dishonor of a bill of exchange or promissory note.

(28.)—'Protest of the Master of a Ship' includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

(29.)—'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting:

(30.)—'Release' includes every instrument whereby a person renounces a claim upon another person, or against any specified property:

(31.)—'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination: and

(32.)—'Settlement' means any instrument (other than a Will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled.

Section 14.—An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this (General Stamp) Act, be charged with the highest of such rates.

Provided that when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give, or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this (General Stamp) Act.

DISSOLUTION OF PARTNERSHIP.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 17.—Instrument of dissolution of Partnership ... Rs. 1

DISTRAINT.

Court Fees' Act (VII of 1870.)

Section 19, Clause 13.—Written authority to an agent to distrain ... ... Free

DOCK WARRANT.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 13.—'Dock Warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the Company or person in whose custody such goods may be.

(*Schedule II.*)

No. 10.—Dock Warrant, stamp on ... ... Ans. 4

DOCUMENT.

Stamp on documents inadvertently received.

(See STAMP, Section 28, General Stamp Act.)

Court Fees' Act (VII of 1870.)

Section 33.—Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section four* or section six† shall be deemed to prohibit such filing or exhibition.

* Section 4 of Act VII of 1870.—No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

† Fees in other Courts and in Public Offices.

Section 6 of Act VII of 1870.—Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

DOCUMENT—(*continued*).

Court Fees' Act (*VII of* 1870.)

Fees on documents filed, exhibited or recorded in High Courts in their extraordinary jurisdiction;

Do in their appellate jurisdiction as Courts of Reference and Revision.

(See FEES, Section 4.)

Fees on documents filed, exhibited or recorded in any Mofussil Courts of Justice or in any public office.

(See FEES, Section 6.)

Fee on copy of any document liable to stamp duty under the General Stamp Act (1869) when left by any party to a suit or proceeding in place of the orginial withdrawn.

(See COPY, Schedule I. No. 8, Court Fees' Act.)

DOUBTS.

Adjudication of doubts as to proper stamp.

(See COLLECTOR, Section 39, General Stamp Act.)

DUPLICATE.

(See COPY.)

DUTY.

General Stamp Act (*XVIII of* 1869.)

Section 4.—For every instrument mentioned in the first and second schedules hereto, and executed in British India on or after the 1st day of January 1870,

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp duty, the amount indicated in the first or second schedule hereto annexed, to be the proper duty for such instrument.

Section 6.*—In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

1*st.*—In the case of any instrument mentioned in the first schedule to this Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease,

---

*Duty on every other instrument chargeable under Act XVIII of 1869 to be denoted by impressed stamps.

(See IMPRESSED STAMP, Section 5, Clause 5.)

DUTY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract), by the person drawing, making, or executing such instrument:

2*nd*.—In the case of a policy of insurance, by the insured:

3*rd*.—In the case of a settlement, by the settlor:

4*th*.—In the case of a conveyance, mortgage-deed, or lease, by the grantee, mortgagor, or lessee:

5*th*.—In the case of a counterpart of a lease, by the lessor:

6*th*.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein; and

7*th*.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

Section 9.—Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Section 14.—An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this (General Stamp) Act, be charged with the highest of such rates.

Provided that when any one instrument purports, for distinct considerations to convey by way of sale, to lease, to give, or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject matter and to mortgage another,

such instruments shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this (General Stamp) Act.

Section 16.—The Government of India in Council may, from time to time, by order published in the *Gazette of India*, reduce or remit in the whole or any part of

DUTY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

British India the duties chargeable under this (General Stamp) Act on all or any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons, or by or to any members of such class, and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

General Stamp Act (*XVIII of* 1869.)

Instruments chargeable with a duty of one anna may be stamped with adhesive stamps.

(See ADHESIVE STAMP, Section 5, Clause *a*).

Duty on Bills of Exchange.

(See BILL OF EXCHANGE, Section 7.)

EASEMENT.

Suit for a right to some benefit to arise out of land.

(See SUIT No. 18.)

EJECTMENT.

Fee in suit between landlord and tenant to contest a notice of ejectment.

(See SUIT No 13.)

ESTATES.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 17, Para II.—Fee on plaint in suit to alter or cancel any entry in a register of the names of proprietors of revenue paying estates Rs. 10

EXAMINATION.

Fee for written examination of a complainant.

(See COMPLAINT.)

EXCISE.

Court Fees' Act (*VII of* 1870.)

Application or petition presented to any officer of the Excise Department.

(See APPLICATION, Schedule II. No. 1 *a*.)

EXECUTION.

Court Fees' Act (VII of 1870.)

Of decree stayed where mesne profits ascertained exceed profits claimed.

(See ADDITIONAL FEES, Section 11, Para. 2.)

EXEMPTIONS.

General Stamp Act (XVIII of 1869.)

Section 15.—Nothing in this Act shall render the following instruments chargeable with duty :—

(1.)—Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands.

(2.)—Receipt given for money or securities for money deposited in any Bank or in the hands of any Banker or person acting as a Banker to be accounted for :

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for :

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company, or Association, or proposed or intended Company or Association.

(3.)—Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest, or annuity or other periodical payment thereby secured.

(4.)—Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5.)—Letters of hypothecation accompanying a bill of exchange.

(6.)—Transfers of securities of the Government of India.

(7.)—Bond to Government for the due performance of the duties of any salaried office.

EXEMPTIONS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

(8.)—Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9.)—Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10.)—Counterpart of such lease.

(11.)—Surrender of land executed by a cultivator to his landlord.

(12.)—Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13.)—Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14.)—Copies made for the private use only of any person having the custody of the original instrument, or of his counsel, attorney or vakil.

(15.)—Receipt or other instrument executed by or on behalf of Government, in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

(16.)—Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this (General Stamp) Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

Court Fees' Act (*VII of* 1870.)

Section 19.—Nothing contained in this Act shall render the following documents chargeable with any fee :—

i.—Power of attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.

ii.—Declarations mentioned in section one hundred and eighteen* and section one hundred and sixty-four* of the Code of Civil Procedure.

* See footnote to the heading " Declaration."

EXEMPTIONS—(*continued*).

Court Fees' Act (*VII of* 1870.)

iii.—Written statements called for by the Court after the first hearing of a suit.

iv.—Plaint presented to a Military Court of Requests and petition for execution of a decree of such Court.

v.—Plaints in suits tried by Village Munsifs in the Presidency of Fort St. George.

vi.—Plaints and processes in suits before District Panchayats in the same Presidency.

vii.—Plaints in suits before Collectors under Madras Regulation XII of 1816.*

viii.—Probate of a will, letters of administration, and certificate mentioned in the first schedule to this (Court Fees') Act annexed, number twelve, where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.

ix.—Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

x.—Application relating to a supply for irrigation of water belonging to Government.

xi.—Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled but not permanently.

xii.—Application for service of notice of relinquishment of land or of enhancement of rent.

* Madras Regulation XII. of 1816.—A Regulation for authorising Collectors to refer claims regarding lands or crops, the validity of which claims may depend on the determination of a disputed boundary; as also certain disputes respecting the occupying, cultivating and irrigating of land, to be tried and determined by village Punchayets, and for prescribing the rules under which the trial of such disputes shall be conducted, and the decisions of the Punchayets carried into execution.

EXEMPTIONS—(*continued*).

Court Fees' Act (*VII of* 1870.)

xiii.—Written authority to an agent to distrain.

xiv—First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

xv.—Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

xvi.—Petition, application, charge, or information respecting any offence, when presented, made or laid to or before a Police officer, or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay.

xvii.—Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

xviii.—Complaint of a public servant (as defined in the Indian Penal Code),* a municipal officer, or an officer or servant of a Railway Company.

xix.—Application for permission to cut timber in Government forests, or otherwise relating to such forests.

xx.—Application for the payment of money due by Government to the applicant.

xxi.—Petition of appeal against the chaukidari assessment under Act No. XX. of 1856 (*An Act to make better provision for the appointment and maintenance of Police Chowkeydars in Cities, Towns, Stations, Suburbs and Bazars in the Presidency of Fort William in Bengal*), or against any municipal tax.

xxii.—Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

xxiii.—Petitions presented to the Special Commissioner appointed under Bengal Act No. II. of 1869 (*to ascertain, regulate and record certain tenures in Chota Nagpore.*)

* See Public Servant.

EXEMPTIONS—(*continued*).

Court Fees' Act (*VII of* 1870.)

xxiv.—Petitions under the fourteenth and fifteenth of Victoria, chapter forty (*An Act for Marriages in India*), Section 5, or under Act No. V of 1852 (*An Act for giving effect to the provisions of an Act of Parliament passed in the* 15*th year of the reign of Her present Majesty, entitled an Act for Marriages in India,*) Section 9.

EXTENT.

General Stamp Act (*XVIII of* 1869.)

Extent of the Act.

(See TITLE.)

Court Fees' Act (*VII of* 1870.)

Extent of the Act.

(See TITLE.)

EXTRACT.

(See COPY.)

FEES.

General Stamp Act (*XVIII of* 1869.)

For adjudication by the Collector of doubt as to proper stamp.

(See COLLECTOR, Section 39.)

Court Fees' Act (*VII of* 1870.)

Stamps used to denote any fee chargeable under Act VII of 1870 to be impressed or adhesive.

(See STAMPS, Section 26.)

Court Fees' Act (*VII of* 1870.)

Section 3.—The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four, section fifteen,

or chargeable in each of such Courts under number eleven of the first, and numbers seven, twelve, fourteen, sixteen, twenty and twenty-one of the second schedule to this (Court Fees') Act annexed;

And the fees for the time being chargeable in the Courts of

FEES—(*continued*).

Court Fees' Act (*VII of* 1870.)

Small Causes at the Presidency Towns and their several offices, shall be collected in manner hereinafter appearing.

Section 4.—No document of any of the kinds specified in the first or second schedule to this (Court Fees') Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction; or in the exercise of its extraordinary original criminal jurisdiction;

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence;

or in the exercise of its jurisdiction as a Court of reference or revision;

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Section 5.—When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter (II.) and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final,

FEES—(*continued*).

Court Fees' Act (VII of 1870.)

except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the First Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

Section 6.—Except in the Courts hereinbefore mentioned, (the High Courts and Courts of Small Causes at the Presidency towns) no document of any of the kinds specified as chargeable in the first or second schedule to this (Court Fees') Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

Section 20.—The High Court shall, as soon as may be, make rules as to the following matters:—

i.—The fees chargeable for serving and executing processes issued by such court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction:

ii.—The fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and

iii.—The remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

All such rules, alterations and additions shall, after being confirmed by the Local Government, and sanctioned by the Governor General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees

FEES—(*continued*).

Court Fees' Act (*VII of* 1870.)

now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this (Court Fees') Act.

Section 21.—A Table in the English and Vernacular languages showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

Section 25.—All fees referred to in Section 3 (Court Fees' Act) or chargeable under that Act shall be collected by stamps.

Section 35.—The Governor General of India in Council may from time to time, by notification in the *Gazette of India*, reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this (Court Fees') Act annexed, and may in like manner cancel or vary such order.

(*Schedule I.*)

No. I.—Plaint or memo. of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in section three.*	When the amount or value of the subject matter in dispute does not exceed Rs. 5. ...	Annas 6
	When such amount or value exceeds Rs. 5, for every Rs. 5, or part thereof, in excess of Rs. 5, up to Rs. 100.	Annas 6
	When such amount or value exceeds Rs. 100, for every Rs. 10 or part thereof, in excess of Rs. 100, up to Rs. 1,000.	Annas 12
	When such amount or value exceeds Rs. 1,000, for every Rs. 100, or part thereof, in excess of Rs. 1,000, up to Rs. 5,000.	Rs. 5

* To ascertain the proper fee leviable on the institution of a suit, see the Table annexed to this schedule.

FEES—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule I.*)

No. I.—Plaint or memo. of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in section three—(*continued*).	When such amount or value exceeds Rs. 5,000, for every Rs. 250, or part thereof, in excess of Rs. 5,000, up to Rs. 10,000...	Rs. 10
	When such amount or value exceeds Rs. 10,000, for every Rs. 500 or part thereof, in excess of Rs. 10,000, up to Rs. 20,000.	Rs. 15
	When such amount or value exceeds Rs. 20,000, for every Rs. 1,000, or part thereof, in excess of Rs. 20,000 up to Rs. 30,000....	Rs. 20
	When such amount or value exceeds Rs. 30,000, for every Rs. 2,000, or part thereof, in excess of Rs. 30,000, up to Rs. 50,000....	Rs. 20
	When such amount or value exceeds Rs. 50,000, for every Rs. 5,000, or part thereof, in excess of Rs. 50,000.. ...	Rs. 25
	Provided that the maximum fee leviable on a plaint or memo. of appeal shall be Rs. 3,000.	

(*Schedule II.*)

No. 7.—Undertaking under Section 49 of the Indian Divorce Act	Annas 8
No. 20.—Fee on every petition under the Indian Divorce Act except petitions under Section 44 of the same Act, and every memo. of appeal under Section 55 of the same Act	Rs. 20
No. 21.—Fee on plaint or memo. of appeal under the Parsee Marriage and Divorce Act, 1865.	Rs. 20

FEES—(*continued*).

Court Fees' Act (*VII of* 1870.)

Decision of questions relating to valuations so as to determine the fee chargeable under Act VII of 1870, to be met by the Court in which the plaint or appeal is filed.

(See VALUATION, Section 12.)

Documents for which proper fee has not been paid admissible in criminal cases.

(See DOCUMENTS, Section 33.)

Refund of fee paid on memo. of appeal.

(See REFUND, Section 13.)

Refund of fee paid on application for review of judgment.

(See REFUND, Section 14.)

Refund of fee where Court reverses or modifies its former decision on ground of mistake in law or fact.

(See REFUND, Section 15.)

Repayment of fee paid on applications to Criminal Courts containing a complaint.

(See REFUND, Section 31.)

FINES.

(See PENALTIES.)

FOREIGN BILLS.

General Stamp Act (*XVIII of* 1869.)

Section 8.—The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this (General Stamp) Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this (General Stamp) Act.

Section 19.—Subject to the provisions contained in section twenty-six,* no person taking a bill of exchange or

* Section 26 of the General Stamp Act, Clause (*a*).—When any bill of exchange, promissory note, cheque, or order for the payment of money on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this (General Stamp)

FOREIGN BILLS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

promissory note requiring a stamp under section eight,* either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this (General Stamp) Act.

Cancellation of stamps on foreign bills by holder.

(See ADHESIVE STAMP.)

Duty on foreign bills.

(See BILLS OF EXCHANGE, Schedule I.)

Penalty for presenting unstamped foreign bill.

(See PENALTY, Section 30.)

FOREIGN CURRENCY.

General Stamp Act (*XVIII of* 1869.)

Section 10.—When the consideration set forth in or the amount secured by any instrument chargeable under this (General Stamp) Act is expressed in pounds sterling, pounds currency, francs, or dollars, such consideration or amount shall, for the purposes of this (General Stamp) Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to two rupees four annas.

One Mauritius dollar is equivalent to two rupees.

Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Clause (*b*).—Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque or order unstamped.

* Section 8.—The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this (General Stamp) Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this (General Stamp) Act.

FORESTS.

Court Fees' Act (VII of 1870.)

Section 19, Clause 19.—Application for permission to cut timber in Government forests or otherwise relating to such forests ... ... Free.

GARDEN.

Court Fees' Act (VII of 1870.)

Computation of fee in suit for possession of a garden.

(See SUIT No. 15.)

GIFT.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 37.—Instrument of gift of immoveable property ... Rs. 16

GOODS.

General Stamp Act (XVIII of 1869.)

Section 15, Clause 8.—Agreement or Memorandum of an Agreement for or relating to the sale of goods or merchandize ... ... Free

GOVERNMENT OF INDIA.

General Stamp Act (XVIII of 1869.)

Power of the Government of India to lower rates of stamp duty.

(See DUTY, Section 16.)

Court Fees' Act (VII of 1870.)

Power of the Government of India to reduce or to remit fees.

(See FEES, Section 35.)

GOVERNMENT SECURITIES,

Sale of.

(See AGREEMENT.)

GOVERNOR GENERAL IN COUNCIL.

General Stamp Act (XVIII of 1869.)

The Governor General in Council to approve rules for sale of stamps.

(See LOCAL GOVERNMENT, Section 48, Para 1.)

Court Fees' Act (VII of 1870)

The Governor General in Council to approve rules as to number of peons in the district, Subordinate and Small Cause Courts in the Mofussil.

(See HIGH COURT, Section 22.)

The Governor General in Council to approve rules as to number of peons in Revenue Courts.

(See PEONS, Section 23.)

HIGH COURT.

General Stamp Act (XVIII of 1869.)

Section 41.—(*a*)—The Chief Controlling Revenue Authority may state any case coming before it under this (General Stamp) Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

(*b*)—Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(*c*)—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*d*)—The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon, containing the grounds on which such decision is founded ; and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

Court Fees' Act (VII of 1870.)

Section 22.—Subject to rules to be made by the High Court and approved by the Local Government and the Governor General of India in Council, every District Judge and every Magistrate of a district shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto, and for the purposes of this section, every Court of Small Causes established under Act XI of 1865 (*to consolidate and amend the law re-*

HIGH COURT—(*continued*).

General Stamp Act (*XVIII of* 1869.)

lating to Courts of Small Causes beyond the local limits of the Ordinary Original Civil Jurisdiction of the High Courts of Judicature) shall be deemed to be subordinate to the Court of the District Judge.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 11, Clause (*b*).—Stamp on memo. of appeal not from orders rejecting a plaint, or from a decree or from an order having the force of a decree when presented to a High Court ... ... Rs. 2

Fees on documents filed, exhibited or recorded in High Courts.

(1.)—In their Extraordinary Original Jurisdiction.

(2.)—In their Appellate Jurisdiction.

(3.)—As Courts of Reference and Revision.

(See FEES, Section 4.)

Levy of fees in High Courts on their Original Side.

(See FEES, Section 3.)

Procedure in case of difference arising in High Courts as to necessity or amount of fee.

(See FEES, Section 5.)

Saving of fees to certain officers of High Court.

(See ACCOUNTANT GENERAL.)

The High Court to make Rules as to process fees, and may alter and add to the rules so made.

(See FEES, Section 20.)

HOUSE.

Computation of fee in suit for possession of a house.

(See SUIT, No. 16.)

HUNDI.

(See BILL OF EXCHANGE.)

HYPOTHECATION.

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 5.—Letters of hypothecation accompanying a bill of exchange Free

IMPRESSED STAMP.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 14.—'Impressed' includes 'printed' and 'lithographed.'

Section 5, Clause (*b*).—The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

Section 49.—When an impressed stamp is used under Section five* to denote the amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required.

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under section forty-eight,† it shall be lawful, on such officer making a certificate to that effect, for the

---

* Section 5 of the General Stamp Act (XVIII of 1869.)—(*a*.)—All instruments chargeable under this Act with a duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of companies and associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

(*b*)—The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

† 48.—Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI. of 1867 (*to amend the law relating to stamp duties*) for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations, and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rules, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

IMPRESSED STAMP—(*continued*).

General Stamp Act (*XVIII of* 1869.)

person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

INAM LANDS.

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 1.—Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government or (in the Presidencies of Madras and Bombay) of Inam Lands ... ...

INDEMNITY-BOND.

(See BOND.)

INDIAN DIVORCE ACT.

Court Fees' Act (*VII of* 1870.)

Fee on undertaking under Section 49 of the Indian Divorce Act.

(See FEES, Schedule II., No. 7.)

Fee on petition or memo. of appeal under the Indian Divorce Act, except petition under Section 44 of the above Act.

(See FEES, Schedule II., No. 20.)

INDIAN INCOME TAX ACT.

Amendments of Act VIII of 1859, Sections 308, 309, 371 and 373.

(See CIVIL PROCEDURE CODE, Section 32.)

INJUNCTION.

Fee in suit to obtain an Injunction.

(See SUIT No. 17.)

INSTRUMENTS.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 19.—'Negotiable instrument' includes bills of exchange, promissory notes and cheques.

Section 13.—Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance, or lease, the proper stamp required by this Act for such mortgage, deed, settlement, conveyance, or lease,

INSTRUMENTS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

The parties may determine for themselves which of such instruments shall for the purposes of this section be deemed to be the principal instrument. Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Section 18.—(*a*)—No instrument chargeable with stamp duty shall be received in any court of justice, or by any person having by law or consent of parties authority to receive evidence, as creating, modifying, transferring or extinguishing, or purporting to create, modify, transfer or extinguish, any right or obligation,

or as evidence in any Civil proceeding, or shall be acted upon in any such Court, or by any such person as aforesaid, or by any public officer,

or shall be registered by any officer acting under any law for the registration of assurances, or in any public office,

or shall be authenticated by any public officer.

Unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(*b*)—Every instrument chargeable with stamp duty shall be admitted in evidence in any criminal proceeding (other than proceedings under Chapter XXII.* of the Code of Criminal Procedure) although it may not have the stamp required by law impressed thereon or affixed thereto.

Section 50.—When more stamped papers than one are

* Of disputes relating to the possession of land or the right of use of any land or water.

INSTRUMENTS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

used under Section forty-nine* for an instrument chargeable with stamp duty under this Act (XVIII of 1869) each paper so used shall contain a part of the instrument.

(*Schedule I.*)

No. 18.—INSTRUMENT OF EXCHANGE or PARTITION OF IMMOVEABLE PROPERTY when money is paid for equality of exchange or partition.

The stamp duty with which a conveyance for the amount so paid is chargeable (No. 15†) in addition to the stamp duty with which an instrument of exchange of immoveable property or a partition deed is chargeable under Schedule II.

(*Schedule II.*)

No. 16.—Counterpart of any instrument chargeable with stamp duty under this Act (XVIII of 1869), provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper stamp duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced, together with the original instrument, and on the whole being duly executed and duly stamped in other respects ... ... Rs. 1

No. 37.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY. ... ... Rs. 16.

No. 38.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange ... ... Rs. 16.

* Section 49 of the General Stamp Act (XVIII of 1869.)—When an impressed stamp is used under section five to denote the amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required. Provided that when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the collector or stamp-vendor appointed under section forty-eight, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

† Schedule II. No. 15 General Stamp Act (XVIII of 1869).—Collateral instrument not otherwise provided for by this Schedule ... One Rupee.

INSTRUMENTS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Duty on an instrument coming within two or more of the definitions given in Act XVIII of 1869.

(See DUTY, Section 14.)

Duty on an instrument reserving interest.

(See DUTY, Section 9.)

Instrument chargeable with the duty of one anna.

(See STAMP, Section 28.)

Penalty for executing an instrument on paper not duly stamped.

(See PENALTY, Section 29.)

Validity of an instrument for which the Collector levies penalty.

(See COLLECTOR.)

What instruments are chargeable with duty.

(See DUTY, Section 4.)

INSUFFICIENT STAMP.

Impounding of instruments bearing insufficient stamps produced in a public office.

(See PUBLIC OFFICE.)

Impounding instruments bearing insufficient stamps filed or exhibited in Civil or Criminal Courts.

(See CIVIL COURT.)

Instruments bearing insufficient stamps inadmissible in evidence in any civil proceeding or court of justice.

(See INSTRUMENTS.)

Powers of Civil Courts as to instruments bearing insufficient stamps.

(See CIVIL COURT.)

Powers of Collector as to insufficiently stamped instruments.

(See COLLECTOR.)

INTEREST.

Duty on instruments reserving interest.

(See DUTY, Section 19.)

INVENTIONS.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 40.—Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India. ... ... Rs. 100

IRRIGATION.

Court Fees' Act (VII of 1870.)

Section 19, Clause 10.—Application relating a supply for irrigation of water belonging to Government ... ... Free.

JUDGMENT.

Fee on copies of.

(See COPY.)

JUDICIAL STAMP.

General Stamp Act (XVIII of 1869.)

Section 17.—Nothing in this chapter (II.) or in the schedules hereto annexed shall be deemed to affect the stamp duties chargeable under Act No. XXVI. of 1867, section six, or under any other enactment relating to stamps used in judicial proceedings.

KUBULAYET.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 12.—'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed, or lease, such duplicate not being executed by the grantor, settlor, mortgagor, or lessor, but by some other party to the instrument: it includes a Kabulayet in cases where a lease has been granted.

LAND.

Court Fees' Act (VII of 1870.)

Appeals against orders relating to compensation under any Act for the time being in force for the acquisition of land for public purposes.

(See COMPENSATION.)

Application for service of notice of relinquishment of land ... ... Free

LAND—(*continued*).

Court Fees' Act (*VII of* 1870.)

Fee on plaint in suit to set aside an attachment of land or of an interest in land.

(See SUIT, No. 19.)

Fee in suit for a right to some benefit (not otherwise provided for by the Court Fees' Act) to arise out of land.

(See SUIT, No. 18.)

Fee in suit to recover the occupancy of land from which a tenant has been illegally ejected by the landlord.

(See SUIT, No. 39.)

Fee in suit to obtain possession under Act XVI of 1838 (*for defining the jurisdiction of Revenue Courts and their power to give immediate possession of disputed landed property*) or Bombay Act V of 1864 (*to give Mamlutdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession of any party dispossessed otherwise than by course of law.*) ... ... Annas 8

LAND REVENUE.

Court Fees' Act (*VII of* 1870.)

Fee on application by holder of temporarily settled land to officer of land revenue.

(See APPLICATION.)

LEASE.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 15.—'Lease' includes every instrument (not being a counterpart) by which one person lets, or agrees to let, or takes or agrees to take immoveable property to or from another.

Section 15, Clause 9.—Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease Free

Clause 10.—Counterpart of such lease ... ... Free

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 11.—Surrender of a land executed by a cultivator to his landlord ... ... Free

LEASE—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule I.*)

No. 19 LEASE	(*a*)—Where the lease is expressed to be for a term of less than one year...	The stamp duty with which a Bond (No. 5)* for the total amount payable under such lease is chargeable
	(*b*)—Where the lease is expressed to be for a term of not less than one year, but not more than three years	The stamp duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable
	(*c*)—Where the lease is expressed to be for a term exceeding three years, or where no term is expressed	The stamp duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.
	(*d*)—Where the lease is granted in consideration of a fine or premium, and where no rent is reserved ...	The stamp duty with which a conveyance for the amount so paid is chargeable.
	(*e*)—Where the lease is granted in consideration of a fine or premium, and also of a rent	The stamp duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the stamp duty with which the lease would be chargeable in case no such fine or premium had been paid.
No. 20.—SURRENDER OF LEASE	(*a*)—Where the amount of stamp duty chargeable on the lease does not exceed Rs. 16... ...	The stamp duty with which the lease is chargeable (No. 19).
	(*b*)—In any other case ...	Rs. 16

Stamp on lease where several instruments are required for its execution.

(See INSTRUMENTS, Section 13.)

* See footnote, page 19.

LEASE—(*continued*).

Court Fees' Act (*VII of* 1870.)

Fee in suits for the delivery by a tenant of the counterpart of a lease.

(See SUIT, No. 26.)

Fee in suit for delivery of a lease by a landlord.

(See SUIT, No. 27.)

Fee in suit for specific performance of a contract of lease.

(See SUIT, No. 25.)

LETTER.

General Stamp Act (*XVIII of* 1869.)

Letter of cover or engagement to issue a policy of insurance.

(See EXEMPTION.)

LETTER OF CREDIT.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 16.—'Letter of Credit' includes every instrument by which one person requests another to give credit to the person in whose favor it is drawn.

(*Schedule II.*)

No. 2.—Letter of credit, stamp on ... ... 1 Anna*

LETTER OF HYPOTHECATION.

Section 15, Clause 5.—Stamp on letters of hypothecation accompanying a bill of exchange ... ... Free

LETTER OF LICENSE.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 17.—'Letter of License' includes every agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

(*Schedule II.*)

No. 29.—Letter of license, stamp on ... ... Rs. 8

LOAN.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 21.—Instrument evidencing an agreement to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security ... ... Rs. 2

* This duty may be denoted by an adhesive stamp.

LOCAL GOVERNMENT.

General Stamp Act (XVIII of 1869.)

Section 48.—Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI. of 1867 *(to amend the law relating to stamp duties)* for determining the persons by whom such sale is to be cond ucted, and for fixing the remuneration of such persons within the territories subject to its control, and may from time to time alter and add to such rules.

Such rules, alterations, and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rules, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Court Fees' Act (VII of 1870.)

Section 27.—The Local Government may, from time to time, make rules for regulating—

(*a*)—The supply of stamps to be used under this (Court Fees') Act.

(*b*)—The number of stamps to be used for denoting any fee chargeable under this (Court Fees') Act.

(*c*)—The renewal of damaged or spoiled stamps; and

(*d*)—The keeping accounts of all stamps used under this (Court Fees') Act, provided that, in the case of stamps used under section three* in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

* Section 3 of the Court Fees' Act (VII of 1870.)—The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute twenty-fourth and twenty-fifth of Victoria, Chapter one hundred and four, Section fifteen, or chargeable in each of such Courts under number eleven of the first, and numbers seven, twelve, fourteen, sixteen, twenty, and twenty-one of the second schedule to this Act annexed; and the fees for the time being chargeable in the Courts of Small Causes at the Presidency towns and their several offices; shall be collected in manner hereinafter appearing.

LOCAL GOVERNMENT—(*continued*).

Section 34.—In the General Stamp Act, 1869, Section forty-eight* shall be read as if for the words and figures 'Act No. XXVI of 1867 (*to amend the law relating to Stamp Duties*),' the words and figures 'The Court Fees' Act, 1870,' were substituted.

Local Government to approve rules as to number of peons in Revenue Courts.

(See PEONS.)

Local Government to approve rules as to number of peons in the District, Subordinate and Mofussil Small Cause Courts.

(See HIGH COURT, Section 22.)

MAGISTRATE.

General Stamp Act (*XVIII of* 1869.)

Magistrate of the district may try offences punishable under the General Stamp Act beyond the limits of the towns of Calcutta, Madras and Bombay.

(See OFFENCE, Section 44.)

Magistrate of Police may try offences punishable under the General Stamp Act within the limits of the towns of Calcutta, Madras and Bombay.

(See OFFENCE, Section 44)

Court Fees' Act (*V II of* 1870.)

Application to magistrate relating to dealings with Government.

(See APPLICATION.)

MAINTENANCE.

Court Fees' Act (*VII of* 1870.)

Section 7, Para. I.—Fee in suit to recover arrears of maintenance — According to the amount claimed.

Section 7, Para II.—Fee in suit for maintenance

* Section 48 of the General Stamp Act (XVIII of 1869).—Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this (General Stamp) Act or by Act No. XXVI of 1867 (*to amend the law relating to stamp duties*) for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rules, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

MARKET VALUE.

Court Fees' Act (VII of 1870.)

Power to ascertain the market value of any land, house, or garden.

(See VALUATION.)

Procedure in case of wrong estimation of market value.

(See ADDITIONAL FEES.)

MESNE PROFITS.

Procedure in suits for mesne profits where profits decreed exceed profits claimed.

(See ADDITIONAL FEES.)

Procedure in suits for mesne profits where profits ascertained in execution of decree exceed profits claimed.

(See ADDITIONAL FEES.)

MOFUSSIL COURTS.

Fees on Instruments filed, exhibited, or recorded in Mofussil Courts.

(See FEES, Section 6.)

MOONSIFFS.

Court Fees' Act (VII of 1870.)

Section 19, Clause 5.—Plaints in suits tried by village moonsiffs in the Presidency of Fort St. George ... Free

MORTGAGE.

Fee in suit for specific performance of a contract of mortgage.

(See SUIT, No. 34.)

Fee in suit by a mortgagee to foreclose the mortgage.

(See SUIT, No. 36.)

MORTGAGE-DEED.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 18.—'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money.

Section 34, Clause (*b*).—When any property is sold and conveyed subject to any mortgage, or bond, or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration money or part of the consideration money (as the case may be) in respect whereof the duty chargeable under the first schedule to this (General Stamp) Act shall be paid,

MORTGAGE-DEED—(*continued*).

General Stamp Act (*XVIII of* 1869.)

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same or to indemnify the seller against the same.

(*Schedule I.*)

No. 10.—Mortgage-deed, when possession of the property comprised therein, is not given by the mortgagor at the time of execution...		The stamp duty with which a bond for the amount secured is chargeable. (No. 5)*
No. 12.—Bond or Mortgage-deed for the due execution of an office, or to account for money received by virtue thereof ...	(*a*)—When the amount secured does not exceed Rs. 3,000	The stamp duty with which a bond for such amount is chargeable. (No. 5.)*
	(*b*)—When such amount exceeds Rs. 3,000, or the amount is not expressed.	Rs. 16
No. 16.—Mortgage-deed when possession of the property comprised therein is given by the mortgagor at the time of execution.	When the amount paid or secured does not exceed Rs. 50	Annas 8
	When such amount exceeds Rs. 50, but does not exceed Rs. 100	Rs. 1
	For every Rs. 100, or part thereof in excess of Rs. 100. up to Rs. 1,000... ...	Rs. 1
	For every Rs. 500, or part thereof in excess of Rs. 1,000, up to Rs. 10,000	Rs. 5
No. 17.—Instrument of further charge on such property, whether by indorsement or otherwise ...	For every Rs. 1,000, or part thereof in excess of Rs. 10,000, up to Rs. 30,000	Rs. 5
	For every Rs. 10,000, or part thereof in excess of Rs. 30,000, up to Rs. 1,00,000	Rs. 50
	For every Rs. 20,000, or part thereof in excess of Rs. 1,00,000	Rs. 75

* See footnote, page 19.

MORTGAGE-DEED—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 20.—Mortgage-deed executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution ... Rs. 2

Stamp on instruments required for the completion of any transaction involving the execution of a mortgage-deed.

(See INSTRUMENT, Section 13.)

Stamp on mortgage-deed for the payment of an annuity.

(See ANNUITY.)

MOVEABLE PROPERTY.

Suit for.

(See SUIT, No. 45.)

MUKHTIAR.

General Stamp Act (*XVIII of* 1869.)

Penalty on a Mukhtiar employed in preparing an instrument, for not inserting the full consideration money.

(See PENALTY, Section 35.)

MUKHTARNAMA.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 10.—Mukhtarnama or Wakalatnama. When presented for the conduct of any one case—

(*a*)—To any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (*b*) and (*c*) of this number... ... Annas 8

(*b*)—To a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a division, not being the chief revenue or executive authority ... ... Rs. 1

MUKHTARNAMA—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 10.—Mukhtarnama or Wakalatnama—*continued.*	(*c*)—To a High Court, Chief Commissioner, Board of Revenue, or other chief controlling revenue or executive authority. ...	Rs. 2

MUNICIPAL COMMISSIONER.

Application to, for the conservancy of any place.

(See APPLICATION, Schedule II. No. 1, Clause *a*.)

NEGOTIABLE INSTRUMENT.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 19.—'Negotiable instrument' includes bills of exchange, promissory notes and cheques.

Section 15, Clause 4.—Transfer by endorsement of a negotiable instrument, or a policy of marine insurance, or of insurance against fire. ... ... Free.

NET PROFITS.

Court Fees' Act (*VII of* 1870.)

Power to ascertain net profits of any land, house or garden.

(See VALUATION.)

Procedure in case of wrong estimation of net profits.

(See ADDITIONAL FEES, Section 10, Para. 1.)

NOTARIAL ACT.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 20.—'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a counsel, attorney, or other person authorised by law to act as a Notary Public.

(*Schedule II.*)

No. 23.—Notarial act, stamp on ... ... Rs. 2

NOTARIES PUBLIC.

(See NOTARIAL ACT.)

NOTICE.

(See PROTEST.)

OCCUPANCY.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 5.—Fee on plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy ..... Annas 8

OCCUPANCY—(*continued*).

Court Fees' Act (*VII of* 1870.)

Fee in suit to recover occupancy of land from which a tenant has been illegally ejected by the landlord.

(See SUIT, No. 39.)

OFFENCES.

General Stamp Act (*XVIII of* 1869.)

Section 44.—Offences punishable under this (General Stamp) Act may be tried within the limits of the towns of Calcutta, Madras and Bombay by a Magistrate of Police and beyond those limits by the Magistrate of the District, or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure), or of a Subordinate Magistrate of the first class: provided that, in imposing penalties under this (General Stamp) Act no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

Abetment of.

(See ABETMENT, Section 36.)

General Stamp Act (*XVIII of* 1869.)

Institution and conduct of prosecutions of offences under Act XVIII of 1869.

(See COLLECTOR, Section 43.)

OPERATION.

General Stamp Act (*XVIII of* 1869.)

Of the Act.

(See TITLE.)

Court Fees' Act (*VII of* 1870.)

Operation of.

(See TITLE.)

OPTIONAL STAMP.

General Stamp Act (*XVIII of* 1869.)

Section 11.—When the amount or value of the subject-matter of any bond, mortgage-deed or settlement chargeabe under this (General Stamp) Act with an *ad valorem* stamp duty, and referred to or mentioned in section six* cannot be ascertained, the proper stamp to

---

* Section 6 of the General Stamp Act (XVIII of 1869).—In the absence of an agreement to the contrary the expense of providing the proper stamp shall be borne—

1*st*.—In the case of any instrument mentioned in the 1st Schedule to this (General Stamp) Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-

OPTIONAL STAMP—(*continued*).

General Stamp Act (*XVIII of* 1869.)

be borne by such instrument may be determined by the person bound under that section to bear the expence of providing the stamp: provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

PAPER.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 21.—'Paper' includes vellum, parchment, or any other material on which an instrument may be written.

PARSEE MARRIAGE AND DIVORCE ACT, 1865.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 21.—Fee on plaint or memorandum of appeal under Act XV of 1865 (*to define and amend the law relating to marriage and divorce among the Parsees*) ... ... Rs. 20

PARTITION-Deed.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 22.—'Partition-deed' means any instrument whereby persons interested in immoveable property jointly or in common or as co-parceners, or as members of an undivided Hindu family, divide or agree to divide such property in severalty, and includes a batwara.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No 39.—Partition-deed relating to immoveable property where no money is paid or agreed to be paid for equality of exchange ... ... Rs. 16

Instrument of partition of immoveable property where money is paid for equality of exchange.

(See CONVEYANCE.)

---

deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract,) by the person drawing, making or executing such instrument:

2nd.—In the case of a policy of insurance by the insured.

3rd.—In the case of a settlement, by the settler.

4th.—In the case of a conveyance, mortgage-deed, or lease, by the grantee, mortgagor, or lessee.

5th.—In the case of a counterpart of a lease by the lessor.

6th.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein; and

7th.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

PARTNERSHIP.

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 17.—Instrument of dissolution of partnership ...	Rs. 1
No. 26.—Instrument of co-partnership	Rs. 4

PAUPER.

Court Fees' Act (*VII of* 1870, *Schedule II.*)

No. 2.—Application for leave to sue as a pauper... ...	Annas 8
No. 3.—Application for leave to appeal as a pauper.	
(*a*)—When presented to a District Court	Rs. 1
(*b*)—When presented to a Commissioner or a High Court	Rs. 2

PAYMENTS BY CIVIL COURT.

(See CIVIL COURT.)

PAYMENTS BY GOVERNMENT.

Court Fees' Act (*VII of* 1870.)

Section 19, Clause 20.—Application for the payment of money due by Government to the applicant	Free.

PENALTY.

General Stamp Act (*XVIII of* 1869.)

Section 29.—Any person or firm making, signing, or issuing, or, except as provided in section twenty-six,* accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing, or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one

* Section 26 of the General Stamp Act (XVIII of 1869).—(*a*)—When any bill of exchange, promissory note, cheque, or order for the payment of money on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(*b*).—Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

PENALTY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

hundred rupees, to fine not exceeding ten times such value.

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

Section 30.—Any person or firm presenting for acceptance or for payment, or accepting, paying, endorsing, transferring, or in any manner negotiating any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this (General Stamp) Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

Section 32.—Any person or firm drawing or executing within British India a bill of exchange, or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this (General Stamp) Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

Section 34.—(*a*).—When any moveable or immoveable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

(*b*).—When any property is sold and conveyed subject to any mortgage, or bond, or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this (General Stamp) Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

PENALTY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

or does not agree to pay the same or to indemnify the seller against the same.

(*c*).—If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this (General Stamp) Act, if the full consideration-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

Section 35.—Any attorney, vakil, pleader, mukhtar, or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakil, pleader, and mukhtar convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakil, pleader, or mukhtar:

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

Section 36.—Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this (General Stamp) Act shall be punished with the punishment hereinbefore provided for such offence.

Section 37.—All fines imposed under this (General Stamp) Act may be recovered, if for offences committed outside

PENALTY—(*continued*).

General Stamp Act (*XVIII of* 1869.)

the local limits of the towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

Section 42.—The Chief Controlling Revenue Authority may, upon petition, remit wholly or in part any penalty imposed under this (General Stamp) Act.

Penalty for refusing or neglecting to cancel adhesive stamps on foreign bills by holder.

(See ADHESIVE STAMP, Section 31, Clause 4.)

Penalty for failure to cancel adhesive stamp by maker or executant.

(See ADHESIVE STAMP, Section 33, Para. 1.)

Penalty for refusal to give receipt for money exceeding Rs. 20.

(See ADHESIVE STAMP, Section 27, Clause *b*.)

Penalty for disobeying rules for sale of stamps.

(See LOCAL GOVERNMENT, Section 48, Para. 2.)

Penalty on unstamped or insufficiently stamped instruments produced in Civil Courts.

(See CIVIL COURT.)

Power of Collector to remit penalties.

(See COLLECTOR, Section 24, Clause *b*.)

Validity of instruments for which Collector levies penalty.

(See COLLECTOR, Section 25.)

PENSION.

General Stamp Act (*XVIII of* 1869.)

Section 15, Clause 12.—Affidavit made for the sole purpose of enabling any person to receive any pension ... Free.

PEONS.

Court Fees' Act (VII of 1870.)

Section 23.—Subject to rules to be framed by the Chief Controlling Revenue Authority, and approved by the Local Government and the Governor General of India in Council, every officer performing the functions of a Collector of a district shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

Number of peons in district, Subordinate and Mofussil Small Cause Courts.

(See HIGH COURT, Section 22.)

PERIODICAL PAYMENTS.

Fee in suit for arrears of periodical payments.

(See SUIT, No. 41.)

Fee in suit for periodical payments.

(See SUIT, No. 42.)

PETITION.

Court Fees' Act (VII of 1870.)

Section 19, Clause 9.—Petition to a Collector or other officer making a settlement of land revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement. Free

Section 19, Clause 16.—Petition, application, charge, or information respecting any offence, when presented, made or laid to or before a Police Officer, or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay ... ... Free

Court Fees' Act (VII of 1870.)

Section 19, Clause 17.—Petition by a prisoner or other person in duress or under restraint of any Court or its officers ... ... Free

PETITION—(*continued*).

Court Fees' Act (VII of 1870, Schedule I.)

No. 3.—Petition under the Indian Registration Act, Section 53.* ... ... | A fee of one half of the amount prescribed in the table of rates of *ad valorem* fees leviable on institution of suits.

(*Schedule II.*)

No. 8.—Petition of objection to assessment under the Indian Income Tax Act ... ... | Annas 8

No. 9.—Petition of appeal under the Indian Income Tax Act, Section 21† ... ... | Rs. 1

Fee on undertaking under Section 49 of the Indian Divorce Act.

(See FEES, Schedule II., No. 7.)

Fee on petition or memo. of appeal under the Indian Divorce Act except petition under Section 44 of the same Act.

(See FEES, Schedule II., No. 20.)

PLEADER.

Penalty on Pleader employed in preparing an instrument for not inserting the full consideration money.

(See PENALTY, Section 35.)

PLEDGE.

(See MORTGAGE-DEED.)

---

* Section 53 of Act XX of 1866 (Registration Act).—Within one year from the date on which the amount becomes payable, or, where the amount is payable by instalments, within one year from the date on which any instalment becomes payable, the obligee of any such obligation registered with such agreement as aforesaid, whether under the said Act No. XVI of 1864, or under this Act, may present a petition to any Court which would have had jurisdiction to try a regular suit on such obligation for the amount secured thereby, or for the instalment sought to be recovered.

The petition shall, where a stamp is required by law, bear a stamp of one for the value prescribed for a plaint in such a suit, and may be amended by permission of the Court; and the statements in the petition shall be verified by the petitioner in manner required by law for the verification of plaints.

On production in Court of the obligation and of the said record signed as aforesaid, the petitioner shall be entitled to a decree for any sum not exceeding the sum mentioned in the petition, together with interest at the rate specified [if any] to the date of the decree, and a sum for cost to be fixed by the Court.

Such decree may be enforced forthwith under the provisions for the enforcement of decrees contained in the Code of Civil Procedure.

† Section 21 of the Indian Income Tax Act (XVI of 1870).—In the case of a person for the first time becoming chargeable under this part within the year of assessment, the computation shall be made according to an average of his income and profits for such period as the Collector shall, under the circumstances, direct.

POLICY OF INSURANCE.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 23.—'Policy of Insurance' means any instrument by which one person in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event: it does not include a policy on life.

Section 15, Clause 4.—Transfer by endorsement of a policy of marine insurance or of insurance against fire. Free

Clause 16.—Letters of cover or engagement to issue a policy of insurance. ... ... Free

Provided that, unless such letter or engagement bear the stamp prescribed by this (General Stamp) Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

(*Schedule I.*)

No. 3—Policy of Insurance.	When the amount insured does not exceed Rs. 1,000, if drawn singly	Annas 4
	Do. do. if drawn in duplicate, then for each part ...	Annas 2
	And for every further sum of Rs. 1,000 insured, or for every part thereof, if drawn singly	Annas 4
	Do. do. if drawn in duplicate, then for each part ...	Annas 2

Penalty for not drawing full number of marine policies purporting to be in sets.

(See PENALTY, Section 32.)

POWER.

(See APPOINTMENT.)

POWER-OF-ATTORNEY.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 24.—'Power-of-attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it.

POWER-OF-ATTORNEY—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 13.—POWER-OF-ATTORNEY to present for registration—

(*a*)—A single instrument ... ... Annas 8

(*b*)—Any number of instruments required for the completion of a single transaction... ... ... Annas 8

No. 18.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees ... ... Rs. 1

No. 19.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees ... ... Rs. 2

No. 32.—POWER-OF-ATTORNEY not otherwise provided for by Schedule II. of the General Stamp Act... ... Rs. 8

Court Fees' Act (*VII of* 1870.)

Section 19, Para. 1.—Power-of-attorney to institute or defend a suit when executed by an officer, warrant officer, non-commissioned officer, or private of Her Majesty's Army not in civil employment ... ... Free

PRE-EMPTION.

Court Fees' Act (*VII of* 1870.)

Fee in suit to enforce a right of pre-emption.

(See SUIT, No. 43.)

PRISONER.

Court Fees' Act (*VII of* 1870.)

Section 19, Clause 17.—Petition by a prisoner or other person in duress or under restraint of any court or its officers. ... ... Free

PROBATE.

Court Fees' Act (*VII of* 1870, *Schedule I.*)

No. XI.—Probate of a will or letters o administration with or without will annexed.	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees... ...	Two per centum on such amount or value.

PROCESS.

Court Fees' Act (*VII of* 1870.)

Section 19, Para. VI.—Plaints and processes in suits before District Punchayats in the Presidency of Fort St. George ... ... Free

PROCESS—(*continued*).

Court Fees' Act (*VII of* 1870.)

Section 24.—Every process served or executed under this chapter* shall be held to be a process within the meaning of section one hundred and eighty-eight † of the Code

---

* *Chapter VI of Court Fees' Act* (*VII of* 1870.)

PROCESS FEES.

20. The High Court shall, as soon as may be, make rules as to the following matters :—

I. The fees chargeable for serving and executing processes issued by such court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction :

II. The fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant : and

III. The remuneration of the peons and all other persons employed by leave of a court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

All such rules, alterations and additions shall, after being confirmed by the Local Government, and sanctioned by the Governor General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

21. A Table in the English and vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each court.

22. Subject to rules to be made by the High Court and approved by the Local Government and the Governor General of India in Council—

Every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his court and each of the courts subordinate thereto,

And for the purposes of this section, every Court of Small Causes established under Act No. XI of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*) shall be deemed to be subordinate to the Court of the District Judge.

23. Subject to rules to be framed by the Chief Controlling Revenue Authority, and approved by the Local Government and the Governor General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his court or the courts subordinate to him.

24. Every process served or executed under this chapter shall be held to be a process within the meaning of section one hundred and eighty-eight of the Code of Civil Procedure, and of section two of Act No. XXIII of 1861 (*to amend Act VIII of* 1859).

† Section 188 of the Civil Procedure Code.—Under the denomination of costs are included the whole of the expenses necessarily incurred by either party on account of the suit, and in enforcing the decree passed therein, such as the expense of stamps, of summoning the defendants and witnesses, and of other processes, or of procuring copies of documents, fees of pleaders, charges of witnesses, and expenses of Commissioners either in taking evidence or in local investigations, or in investigations into accounts.

PROCESS—(*continued*).

Court Fees' Act (*VII of* 1870.)

of Civil Procedure, and of section two* of Act No. XXIII of 1861 (*to amend Act VIII of* 1859).

Rules as to costs of processes to be made by High Court.

(See FEES, Section 20.)

Table of fees on processes to be exposed to view in a conspicuous part of each court.

(See FEES, Section 21.)

PROMISSORY-NOTE.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 25.—'Promissory-note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight.

(*Schedule I.*)

No. 2.—PROMISSORY-NOTE payable otherwise than on demand.

When the amount of the Note exceeds		but does not exceed	Proper Stamp Duty. If drawn singly. Rs. A.	If drawn in sets of two, for each part of the set. Rs. A.	If drawn in sets of three, for each part of the set. Rs. A.
.....	.....	Rs. 100	0 1	0 1	0 1
Rs. 100	.....	200	0 2	0 1	0 1
200	.....	300	0 3	0 2	0 1
300	.....	600	0 6	0 3	0 2
600	.....	900	0 9	0 5	0 3
900	.....	1,200	0 12	0 6	0 4
1,200	.....	1,500	0 15	0 8	0 5
1,500	.....	2,500	1 8	0 12	0 8
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000.			1 8	0 12	0 8
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs 30,000.			3 0	1 8	1 0
And for every Rs 10,000 or part thereof in excess of Rs. 30,000.			6 0	3 0	2 0

* Section 2 of Act XXIII of 1861.—Every process required to be issued under Act VIII of 1859 shall be served at the expense of the party at whose instance it is issued, unless otherwise specially directed by the court; and the sum required to defray the costs of such service shall be paid into the court before the process is issued, within a period to be fixed by the court issuing the process.

PROMISSORY-NOTE—(*continued*).

General Stamp Act (*XVIII of* 1869, *Schedule II.*)

No. 1.—Bill of exchange, promissory-note, cheque or order for the payment on demand of an amount exceeding twenty rupees ... ... Anna 1*

Adhesive stamp when affixed on a promissory-note, to be cancelled by holder.

(See ADHESIVE STAMP, Section 30.)

Cancellation of stamp on a promissory-note by holder.

(See ADHESIVE STAMP, Section 31, Para. 4.)

Penalty for accepting, endorsing, paying or receiving payment of any promissory-note not duly stamped.

(See PENALTY, Section 29.)

Penalty for refusing or neglecting to cancel adhesive stamps on a promissory-note by holder.

(See ADHESIVE STAMP, Section 31, Para. 4.)

Penalty for presenting unstamped foreign promissory-notes.

(See PENALTY, Section 30.)

Power to stamp a promissory-note chargeable with one anna.

(See ADHESIVE STAMP, Section 26.)

Promissory-notes chargeable with the duty of one anna.

(See STAMP, Section 28.)

Promissory-note for the payment on demand exceeding Rs. 20 ... ... Anna 1*

Promissory-note for the payment on demand exceeding Rs. 20 ... ... Anna 1

Stamp on a promissory-note for the payment of an annuity.

(See ANNUITY.)

Stamp on a promissory-note drawn out of British India.

(See BILL OF EXCHANGE.)

Stamp on a promissory-note drawn out of British India to be affixed when.

(See ADHESIVE STAMP, Section 8.)

* This duty may be denoted by an adhesive stamp.

PROPERTY.

'Property' means property being in British India.'

Court Fees' Act (VII of 1870.)

Section 19, Clause 22.—Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes... ... Free

Fee on plaint in suit against a mortgagee for the recovery of mortgaged property.

(See SUIT, No. 35.)

Fee in suit to enforce a right to a share in any property on the ground that it is joint family property.

(See SUIT, No. 44.)

PROSECUTIONS.

General Stamp Act (XVIII of 1869.)

Institution and conduct of prosecutions of offences under Act XVIII of 1869.

(See COLLECTOR, Section 43.)

Prosecutions of executants of unstamped or insufficiently stamped instruments.

(See CIVIL COURT, Section 22, and COLLECTOR, pages 33 and 35.)

PROTEST.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 27.—'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such attesting the dishonor of a bill of exchange or promissory-note.

Clause 28.—'Protest of the master of a ship' includes every declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship.

(*Schedule II.*)

No 12.—Notice of protest by the master of a ship ... Annas 8

No 24.—Protest of a bill of exchange or promissory-note... Rs. 2

No 25.—Protest of the master or owner of a ship. ... Rs. 2

PROXY.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 29.—'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting.

(Schedule II.)

No 8.—Proxy to vote at any one meeting of—

(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable....

(*b*).—Municipal Commissioners. ... ... } Anna 1*

(*c*).—Justices of the Peace, being a body corporate. ...

(*d*).—Proprietors, members or contributors to the funds of any institution. ... ...

PUBLIC OFFICES.

General Stamp Act (XVIII of 1869.)

Section 23.—When any instrument is produced before any registering officer or in any public office other than a Civil or Criminal Court, if it appear to the registering officer, or to the head of such public office that the instrument is chargeable with stamp duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument and send it forthwith to the Collector.

Court Fees' Act (VII of 1870.)

Public offices not to receive or furnish any document specified as chargeable in the 1st or 2nd schedule of Act VII of 1870.

(See FEES, Section 6.)

PUBLIC SERVANT.

Court Fees' Act (VII of 1870.)

Section 19, Clause 18.—Complaint of a public servant (as defined in the Indian Penal Code,)† a municipal officer, or an officer or servant of a railway company ... ... Free.

---

* This duty may be denoted by an adhesive stamp.

† Section 21 of the Indian Penal Code (Act 45 of 1860).—The words "public servant" denote a person falling under any of the descriptions hereinafter following, namely :—

1st.—Every covenanted servant of the Queen.

PUNCHAYATS.

Court Fees' Act (VII of 1870.)

Section 19, Clause 6.—Plaints and processes in suits before District Punchayats in the Presidency of Fort St. George. Free

RECEIPT.

General Stamp Act (XVIII of 1869.)

Section 15, Clause 1.—Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inam lands. ... ... Free

Clause 2.—Receipt given for money or securities for money deposited in any bank or in the hands of any

2nd.—Every commissioned officer in the military or naval forces of the Queen while serving under the Government of India, or any Government.

3rd.—Every Judge.

4th.—Every officer of a Court of Justice whose duty it is, as such officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose of any property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the court, and every person specially authorized by a court of justice to perform any of such duties.

5th.—Every juryman, assessor, or member of a Punchayat assisting a court of justice or public servant.

6th.—Every arbitrator or other person to whom any cause or matter has been referred for decision or report by any court of justice, or by any other competent public authority.

7th.—Every person who holds any office by virtue of which he is empowered to place or keep any person in confinement.

8th.—Every officer of Government whose duty it is, as such officer, to prevent offences, to give information of offences, to bring offenders to justice, or to protect the public health, safety, or convenience.

9th.—Every officer whose duty it is, as such officer, to take, receive, keep, or expend any property, on behalf of Government, or to make any survey, assessment, or contract on behalf of Government, or to execute any revenue process, or to investigate or to report on any matter affecting the pecuniary interests of Government, or to make, authenticate, or keep any document relating to the pecuniary interests of Government, or to prevent the infraction of any law for the protection of the pecuniary interests of Government, and every officer in the service or pay of Government or remunerated by fees or commission for the performance of any public duty.

10th.—Every officer whose duty it is, as such officer, to take, receive, keep or expend any property, to make any survey or assessment, or to levy any rate or tax for any secular common purpose of any village, town, or district, or to make, authenticate, or keep any document for the ascertaining of the rights of the people of any village, town, or district.

Illustration.

A Municipal Commissioner is a public servant.

Explanation 1.—Persons falling under any of the above descriptions are public servants, whether appointed by the Government or not.

Explanation 2.—Wherever the words "Public Servant" occur, they shall be understood of every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold that situation.

RECEIPT—(*continued*).

General Stamp Act (*XVIII of* 1869.)

banker or person acting as a banker to be accounted for ... ... Free

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any company or association or proposed or intended company or association.

Clause 3.—Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest, or annuity, or other periodical payment thereby secured ... ... Free

Clause 15.—Receipt or other instrument executed by or on behalf of Government, in cases where the Government would but for this exemption be liable to pay for the stamp thereon. ... ... Free

(*Schedule II.*)

No. 7.—Receipt or discharge given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees. ... ... Anna 1*

Penalty for refusal to give receipt for money exceeding Rs. 20.

(See ADHESIVE STAMP, Sec. 27, Clause *b*.)

Procedure in respect of receipt for money exceeding Rs. 20.

(See ADHESIVE STAMP, Section 27.)

RECOGNIZANCE.

(See BOND.)

* This duty may be denoted by an adhesive stamp.

RE-CONVEYANCE.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 27.—Re-conveyance of mortgaged property when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution. ... ... Rs. 4

REDEMPTION.

Court Fees' Act (VII of 1870.)

Fee on plaint in suit against a mortgagee for the recovery of property mortgaged.

(See SUIT, No. 35.)

REFUND.

General Stamp Act (XVIII of 1869.)

Refund in cases of useless or spoiled stamped paper.

(See SPOILED STAMP.)

Court Fees' Act (VII of 1870.)

Section 13.—If an appeal or plaint, which has been rejected by the lower court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section three hundred and fifty-one* of the same Code, for a second decision by the lower court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

* Section 351 of the Code of Civil Procedure.—If the lower court shall have disposed of the case upon any preliminary point, so as to exclude any evidence of fact which shall appear to the Appellate Court essential to the rights of the parties, and the decree of the lower court upon such preliminary point shall be reversed by the decree in appeal, the Appellate Court may, if it think right, remand the case, together with a copy of the decree in appeal, to the lower court, with directions to restore the suit to its original number in the Register, and proceed to investigate the merits of the case and pass a decree therein.

REFUND—(*continued*).

Court Fees' Act (VII of 1870.)

Section 14.—Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Section 15.—Where an application for a review of judgment is admitted, and where, on the rehearing, the court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the court authorizing him to receive back from the Collector so much of the fee paid on the plaint or memorandum of appeal as exceeds the fee payable on any other application to such court under the second schedule to this Act, Number one, clause (*b*) or clause (*d*).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Section 31. i.—Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which Police officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

ii.—In the case mentioned in section eighteen,* the court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay the

* Section 18 of the Court Fees' Act (VII of 1870).—When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas unless the court thinks fit to remit such payment.

REFUND—*(continued)*.

Court Fees' Act (VII of 1870.)

complainant the fee, if any, paid by the latter for the examination.

iii.—When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

iv.—All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the court.

REGISTRATION.

Registration of instruments not duly stamped, prohibited.

(See INSTRUMENT, Section 18, Clause *a*, General Stamp Act.)

RELEASE.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 30.—'Release' includes every instrument whereby a person renounces a claim upon another person, or against any specified property.

(*Schedule II.*)

No. 30.—Release, stamp on ... ... Rs. 8

REMISSION.

Remission of penalty by Collector.

(See COLLECTOR, Section 24, Clause *b*.)

REMUNERATION.

General Stamp Act (XVIII of 1869.)

Local Government to fix the remuneration to stamp vendors.

(See LOCAL GOVERNMENT, Section 48.)

RENT.

Court Fees' Act (VII of 1870.)

Section 19, Para. XII.—Application for service of notice of enhancement of rent Free.

Fee in suit to enhance the rent of a tenant having a right of occupancy.

(See SUIT, No. 49.)

Fee in suit for abetment of rent.

(See SUIT, No. 48.)

REPEAL.

General Stamp Act (XVIII of 1869.)

Section 2.—On and after that day (1st January 1870), the enactments specified in the third schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

(*Schedule III.*)

Enactments repealed by Section 2.

No. and Date of Act.	Title of Act.	Extent of Repeal.
Act XIV of 1840.	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements by extending to the territories of the East India Company, in cases governed by English law, the provisions of the Stat. 9 Geo. IV., cap. XIV.	Section 8.
Act XVIII of 1856.	An Act relating to the administration of the public revenues in the town of Calcutta.	So much of the preamble as relates to stamp duty, and section 2.
Act XIX of 1858.	An Act to provide for the authentication of stamped paper issued from the Stamp Office in Calcutta.	The whole.
Act XLI of 1858.	An Act to amend Regulation X 1829, of the Bengal Code (for the collection of stamp duties).	The whole.

REPEAL—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Enactments repealed by Section 2.

No. and Date of Act.	Title of Act.	Extent of Repeal.
Act XV of 1859...	An Act for granting exclusive privileges to inventors.	Section 37.
Act X of 1862....	An Act to consolidate and amend the law relating to stamp duties.	Sections 1 to 25, both inclusive, sections 27, 28, 29, sections 34 to 57, both inclusive, and schedule A.
Act XXVI of 1867.	An Act to amend the law relating to stamp duties.	Section 5.

Court Fees' Act (*VII of* 1870.)

Section 2.—On and after that day (1st April 1870) the enactments mentioned in the first part of the third schedule hereto annexed shall be wholly repealed, and the enactments mentioned in the second part of the same schedule shall be repealed to the extent specified therein.

(*Schedule III.*)

ENACTMENTS REPEALED.

PART I.

Acts wholly repealed.

Number and Year.	Title.
Act No. XVII. of 1848 ...	An Act for substituting Stamp duties instead of Institution fees in the courts of the District Moonsiffs in the Presidency of Madras; and for refunding stamp duties on plaints in certain cases.

REPEAL—(*continued*).

Court Fees' Act (VII of 1870, Part I.)

Acts wholly repealed.

Number and Year.	Title.
Act No. X of 1862 ...	An Act to consolidate and amend the law relating to stamp duties.
Act No. XI of 1863 ...	An Act to consolidate and amend the law relating to the employment and remuneration of peons for the service and execution of civil process.
Act No. XVIII of 1865...	An Act to amend Act No. X of 1862 (to consolidate and amend the law relating to stamp duties).
Act No. XV of 1868 ...	The High Court Fees' Act, 1868.
Bengal Act No. V of 1863.	An Act to amend the law relating to the employment and remuneration of peons for the service and execution of the process of the Civil and Revenue Courts.

Court Fees' Act (VII of 1870, Schedule III.)

PART II.

Acts and Regulations partly repealed.

Number and Year.	Title.	Extent of Repeal.
Act No. V of 1852.	An Act for giving effect to the provisions of an Act of Parliament, passed in the 15th year of the reign of Her present Majesty, intituled "An Act for Marriages in India."	In section 9 the words 'which may in all cases be on unstamped paper.' Section 25.

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. XXXIII of 1852.	An Act to facilitate the enforcement of judgments in places beyond the jurisdiction of the courts pronouncing the same.	Section 9.
Act No. VIII of 1859.	An Act for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter.	Section 98, from and including the words 'On the application', to the end of the section. In section 118, the words 'on unstamped paper.' In section 119, the words 'and be written upon stamp paper of the value prescribed for petitions to the Court where a stamp is required for petitions.' Section 122, from and including the words 'When such statements,' to the

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. VIII of 1859—(*continued.*)	An Act for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter.	end of the section. In section 164, the words 'on unstamped paper.' In section 299, the words 'on a stamp paper of the value of eight annas.' In section 326, the words 'on a stamp paper of one-fourth of the value prescribed for plaints in suits.' In section 327, the words 'shall be written on the stamp paper required for petitions to the court where a stamp is required for petitions by any law for the time being in force, and.' In section 328 the words, 'which shall be subject to the same stamp duty as prescribed for plaints in suits.'

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. VIII of 1859—(*continued*).	An Act for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter.	In section 368, the words 'on a stamp paper of the value of one rupee if the appeal lie to the District Court, and on a stamp paper of the value of two rupees if the appeal lie to the Sudder Court.' Section 377 from and including the words 'If the application,' to the end of the section.
Act No. X of 1859.	An Act to amend the law relating to the recovery of rent in the Presidency of Fort William.	In sections 13 and 120 the words '(which may be on plain paper).' In 'section 19 the words 'on plain paper.' So much of sections 156 and 161 as relates to the stamp to be borne by a petition of appeal.
Act No. XXIII of 1861.	An Act to amend Act VIII of 1859 (for simplifying the procedure of the Courts	The last clause of section 12.

REPEAL—*(continued).*

Court Fees' Act (VII of 1870, Schedule III., Part II.)

Number and Year.	Title.	Extent of Repeal.
Act No. XXIII of 1861—*(continued)*.	of Civil Judicature not established by Royal Charter).	
Act No. XX of 1862	An Act to provide for the levy of fees and stamp duties in the High Court of Judicature at Fort William in Bengal, and to suspend the operation of certain sections of Act VIII of 1859 in the said High Court.	The preamble down to and including the words 'appointed to the said High Court; and.' Section 2
Act No. I of 1863	An Act to define the jurisdiction and to regulate the procedure of the Courts of Civil Judicature in British Burmah, and to provide for the extension of certain Acts to the said Territory.	In section 17, the last sentence. In section 20 the words 'shall be written on stamp paper of the value of one rupee if the appeal lie to the Court of the Deputy Commissioner, and on stamp paper of the value of

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. I of 1863 —(*continued*).		two rupees if the appeal lie to the Court of the Commissioner or to the Court of the Chief Commissioner, and.' Section 26.
Act No. XX of 1863.	An Act to enable the Government to divest itself of the management of religious endowments.	In section 18 the words 'The application may be made upon unstamped paper' and 'In calculating the costs at the termination of the suit, the stamp duty on the preliminary application shall be estimated, and shall be added to the costs of the suit.'
Act No. XXI of 1863.	An Act to constitute Recorders' Courts for the towns of Akyab, Rangoon, and Moulmein in British Burmah; and to establish Courts of Small Causes in the said towns.	Section 46.

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. XXXII of 1863.	An Act to continue in force Act XX of 1862 (to provide for the levy of fees and stamp duties in the High Court of Judicature at Fort William in Bengal, and to suspend the operation of certain sections of Act VIII of 1859 in the said High Court).	So far as it relates to fees and stamp duties.
Act No. X of 1865	The Indian Succession Act, 1865.	Section 329 and the schedule.
Act No. XI of 1865	An Act to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature.	In section 47, the words 'The 26th section of Act X of 1862 (*to consolidate and amend the law relating to stamp duties*), and.'
Act No. XV of 1865	The Parsee Marriage and Divorce Act, 1865	Section 39.
Act No. XX of 1866	The Indian Registration Act, 1866.	In section 53 the words 'shall, where a stamp is required by law, bear a stamp of one-fourth the value prescribed for

REPEAL—(*continued*).

Court Fees' Act (VII of 1870, Schedule III., Part II.)

Number and Year.	Title.	Extent of Repeal.
Act No. XX of 1866 —(*continued*).		a plaint in such a suit, and'
		In section 84 the words 'shall, where a stamp is required by law, bear a stamp of eight annas, and.'
Act No. XXI of 1866.	The Native Converts' Marriage Dissolution Act, 1866.	In section 7, the words 'shall bear a stamp of two rupees, and'
Act No. XXVI of 1867.	An Act to amend the law relating to stamp duties.	The whole Act, except the words 'No Advocate of any High Court shall be required to file or present a Mukhtarnama or Wakalatnama or any other document empowering him to act.'
Act No. XIX of 1868.	The Oudh Rent Act, 1868.	In section 15, the words 'the application shall bear a stamp of eight annas.'

REPEAL—(*continued*).

Court Fees' Act (VII of 1870, Schedule III., Part II.)

Number and Year.	Title.	Extent of Repeal.
Act XIX of 1868—(*continued.*)		In section 25, the words 'on a paper bearing a stamp of eight annas.'
		In section 30, the words 'on a paper bearing a stamp of eight annas.'
Act No. XXVIII of 1868.	The Punjab Tenancy Act, 1868.	In sections 17 and 40, the words 'on a paper bearing a stamp of eight annas.'
		Section 43.
Act No. IV of 1869	The Indian Divorce Act.	In section 47, the words 'or of reversal of judicial separation, or for restitution of conjugal rights, or for damages, shall bear a stamp of five rupees, and.'
		and the words 'in the first, second and

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Act No. IV of 1869 —*continued.*	The Indian Divorce Act.	third cases mentioned in this section.' In section 49, the words 'shall bear a stamp of eight annas, and.'
Act No. IX of 1869	The Indian Income Tax Act.	In section 19, the words 'it shall bear a stamp of eight annas.' In section 21, the words 'shall bear a stamp of one rupee, and.'
Bengal Regulation VI of 1823.	A Regulation for authorizing the institution of summary suits to enforce the execution of certain written engagements for the cultivation and delivery of the Indigo Plant, and for declaring certain principles in regard to the same.	Sections 7 and 8.
Bengal Act No. VI of 1862.	An Act to amend Act X of 1859 (to amend the law relating to the	In section 5, the passage beginning with

REPEAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Bengal Act No. VI of 1862—(*continued*).	recovery of rent in the Presidency of Fort William in Bengal).	the words 'upon paper' and ending with 'deposit.' In section 13, the passage beginning with the words 'and be written.'
Bengal Act No. II of 1869.	An Act to ascertain, regulate and record certain tenures in Chota-Nagpore.	Section 22.
Bengal Act No. VIII of 1869.	An Act to amend the procedure in suits between landlords and tenants.	In sections 14 and 76, the words '(which may be on plain paper).' In section 20 the words 'on plain paper.'
Madras Regulation III of 1802.	A Regulation for receiving, trying and deciding suits on complaints declared cognizable in the Courts of Adawlut established in the several zillahs immediately subject to the Presidency of Fort St. George.	Section 21, from 'When' down to 'writing' (both inclusive).

REPEAL—(*continued*).

Court Fees' Act (VII of 1870, Schedule III., Part II.)

Number and Year.	Title.	Extent of Repeal.
Madras Regulation IV of 1816.	A Regulation for declaring the head inhabitants of villages to be Moonsiffs in their respective villages, to hear and decide civil suits for sums of money, or other personal property, to a limited amount, and for defining their jurisdiction.	So much of section 32 as relates to fees on the institution of suits tried by village Moonsiffs.
Madras Regulation V of 1816.	A Regulation for authorizing village Moonsiffs to assemble village Punchayats for the adjudication of civil suits for sums of money or other personal property, without limitation as to amount or value, within their respective jurisdictions, and for defining the powers and authority to be vested in such village Punchayats.	So much of sections 10 and 13 as relates to fees on the institution of suits tried by village Punchayats.
Madras Regulation VII of 1816.	A Regulation for authorizing District Moonsiffs to assemble District Puncha-	So much of section 10 as relates to fees on plaints and pro-

REPEAL—(*continued*).

Court Fees' Act (VII of 1870, Schedule III., Part II.)

Number and Year.	Title.	Extent of Repeal.
Madras Regulation VII of 1816—(*continued*).	yats for the adjudication of civil suits for real and personal property, without limitation as to amount or value, within their respective jurisdictions, and for defining the powers and authority to be vested in such district Punchayats.	cesses in suits before district Punchayats.
Madras Regulation XII of 1816.	A Regulation for authorizing Collectors to refer claims regarding lands or crops, the validity of which claims may depend on the determination of a disputed boundary; as also certain disputes respecting the occupying, cultivating and irrigating of land, to be tried and determined by village and district Punchayats; and for prescribing the rules under which the trial of such disputes shall be conducted, and	So much of section 11 as relates to fees on plaints before the Collector.

REAL—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule III., Part II.*)

Number and Year.	Title.	Extent of Repeal.
Madras Regulation XII of 1816—(*continued*).	the decisions of the Punchayats carried into execution.	
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the office of Vakeel or Native Pleader in the Courts of Civil Judicature.	Section 21 second clause.
Madras Regulation II of 1825.	A Regulation for modifying and amending certain provisions contained in Regulation XIII of 1816, Regulation II of 1817, and Section VI Regulation XXXIV of 1802.	Section 5.
Madras Act No. VIII of 1865.	An Act to consolidate and improve the laws which define the process to be taken for the recovery of rent.	Section 75.

RESPONDENTIA-BOND.

General Stamp Act (*XVIII of* 1869.)

Section 3, Clause 31.—'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination.

Stamp on Respondentia-bond.

(See BOND.)

REVENUE.

Court Fees' Act (VII of 1870.)

Fee on plaint in suit to set aside an attachment of an interest in revenue.

(See SUIT, No. 19.)

REVENUE COURTS.

Court Fees' Act (VII of 1870, Schedule II.)

No. 11, Clause (*a.*)—Memo. of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree and is presented to any Revenue Court. Annas 8.

REVIEW OF JUDGMENT.

Court Fees' Act (VII of 1870.)

Fee on application for review of judgment if presented on or after the ninetieth day from the date of the decree.

(See APPLICATION.)

Fee on application for review of judgment if presented before the ninetieth day from the date of the decree.

(See APPLICATION.)

Fee on application for review of judgment presented on or after the ninetieth day from the date of the decision to be refunded if the delay was not caused by the applicant's laches.

(See REFUND, Section 14.)

REWARD.

General Stamp Act (XVIII of 1869).

Section 38.—Whenever an offender is sentenced to pay a fine under this (General Stamp) Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

SALE.

Court Fees' Act (VII of 1870.)

Fee in suit for specific performance of a contract of sale.

(See SUIT, No. 50.)

Fee in suit, where the mortgage is made by conditional sale, to have the sale declared absolute.

(See SUIT, No. 50*a*.)

SECURITIES.

General Stamp Act (XVIII of 1869.)

Section 15, Clause 6.—Transfers of securities of the Government of India. — Free.

Bond for collateral security for the performance of any act.

(See BOND, Schedule II, No. 20.)

SETTLEMENT.

General Stamp Act (XVIII of 1869.)

Section 3, Clause 32.—'Settlement' means any instrument (other than a will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled.

(*Schedule I.*)

No. 14.—Settlement, stamp on — The stamp duty with which a Bond for the amount or value of the property thereby settled is chargeable. (No. 5.)*

Stamp on instruments required for the completion of any transaction involving the execution of a settlement.

(See INSTRUMENT, Section 13.)

Surrender of lease, stamp on.

(See LEASE, Schedule I, No. 20.)

SHARES.

Stamp on agreement relating to the sale of shares of joint stock company or association.

(See AGREEMENT.)

Transfer of a share in a company or association.

(See TRANSFER.)

SHIPPING ORDER.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 6.—Shipping order for or relating to the conveyance of goods on board of any vessel. — Anna 1 †

SPECIFICATION.

General Stamp Act (XVIII of 1869, Schedule II.)

No. 40.—Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive

* See Bond, Schedule I, No. 5, General Stamp Act.

† This duty may be denoted by an adhesive stamp.

SPECIFICATION—(*continued*).

General Stamp Act (XVIII of 1869, *Schedule II.*)

privilege of making, using or selling such invention in India — Rs. 100

SPOILED STAMP.

General Stamp Act (*XVIII of* 1869.)

Section 45.—If any person possessing any stamped paper which has been obtained in the manner allowed by this Act, or Act No. X of 1862 (*to consolidate and amend the law relating to Stamp Duties*), or any paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, does not require the same for use ;

or if the paper so possessed becomes spoiled or unfit for use as hereinafter mentioned ;

the Collector of the District in which the paper has been purchased may upon application made to him, within one year after such purchase, and upon delivery to him of such paper, refund the amount paid to Government for the same, whether by the applicant or any other person ;

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

Section 46.—Stamped paper and paper on which stamp has been denoted by the Collector or the Superintendent of Stamps, shall be held to be spoiled or unfit for use within the meaning of section forty-five, when—

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use ;

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail ;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail ;

SPOILED STAMP—*(continued).*

General Stamp Act (XVIII of 1869.)

or when, by refusal of any office or trust granted by a writing thereon, it has failed of the purpose intended;

or when, by reason of failure of consideration, the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced;

or when the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

STAMPS.

General Stamp Act (XVIII of 1869.)

Section 28.—Except as provided in sections eight* and twenty-six,† no stamp shall be affixed to, or impressed on, any bill of exchange, or promissory note, or any instrument chargeable hereunder with the duty of one anna, subsequent to the execution thereof, nor

* Section 8 of the General Stamp Act (XVIII of 1869).—The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this (General Stamp) Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this (General Stamp) Act.

† Section 26 of the General Stamp Act (XVIII of 1869.) (*a*).—When any bill of exchange, promissory note, cheque, or order for the payment of money on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this (General Stamp) Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(*b*). Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

STAMPS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

shall the provisions of sections twenty* and twenty-four † apply to any such instrument.

* Section 20 of the General Stamp Act (XVIII of 1869).—When any instrument chargeable with stamp duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp, did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or in the case of an insufficiently stamped instrument of the sum required to make up the full amount chargeable on such instrument, together with a penalty of the following amount (that is to say):—

If the instrument is produced within one year from the date of its execution, five times, or, if it is produced after one year from such date, twenty times, such proper stamp duty or deficient portion thereof as aforesaid,

shall certify by endorsement on such instrument that the proper stamp duty has been levied thereon:

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

† Section 24 of the General Stamp Act (XVIII of 1869).—(*a*).—When any instrument is produced before the Collector, otherwise than for the purpose of obtaining an adjudication under section thirty-nine,* or has been sent to him under section twenty-three,* he shall either proceed in accordance with the provisions of section twenty, exercising the powers thereby conferred, on a Civil Court; or if it appear to him that the instrument was executed on unstamped or insufficiently stamped paper, with the intention of evading payment of the proper stamp duty, he shall prosecute all the persons that have executed the said instrument, or such of them as to him may seem fit;

or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty,* it shall be deemed to be properly stamped or not chargeable (as the case may be).

(*b*).—Provided that, in any case coming under this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence, or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty.

(*c*).—Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp duty has been levied upon it.

(*d*).—Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

* See "Collector," pages 35 and 36.

STAMPS—(*continued*).

General Stamp Act (*XVIII of* 1869.)

Adhesive stamp when used on any instrument to be cancelled by holder or executant.

(See ADHESIVE STAMP, Section 33.)

Cancellation of adhesive stamp on bills of exchange and promissory notes.

(See ADHESIVE STAMP, Section 31.)

Impressed stamp, when used under Section 5, to be single when the amount of duty does not exceed one thousand rupees.

(See IMPRESSED STAMP, Section 49.)

Impressed stamp when used under section 5, may be denoted by two or more impressed stamps when the amount of duty exceeds one thousand rupees.

(See IMPRESSED STAMP, Section 49.)

Impressed stamp, when of any amount less than one thousand rupees, may be denoted by two or more stamps.

(See IMPRESSED STAMP, proviso to Section 49.)

Local Government to make rules for sale of stamps.

(See LOCAL GOVERNMENT, Section 48.)

Penalty for failure to cancel adhesive stamp.

(See ADHESIVE STAMP, Section 33, Para. 2.)

Stamp duty by whom payable.

(See DUTY, Section 6.)

Court Fees' Act (*VII of* 1870.)

Section 26.—The stamps used to denote any fee chargeable under this (Court Fees') Act shall be impressed, or adhesive, or partly impressed and partly adhesive, as the Governor General of India in Council may, by notification in the Gazette of India, from time to time direct.

Section 28.—No document which ought to bear a stamp under this (Court Fees') Act shall be of any validity unless and until it is properly stamped.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge, or the head of the office, as the case may be, or, in the

STAMPS—(*continued*).

Court Fees' Act (*VII of* 1870.)

case of a High Court, any Judge of such Court may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Section 29.—Where any such document is amended in order merely to correct a mistake, and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Section 34.—In the General Stamp Act, 1869, section forty-eight* shall be read as if, for the words and figures Act No XXVI of 1867 *(to amend the law relating to Stamp Duties)* the words and figures 'The Court Fees' Act, 1870,' were substituted.

Cancellation of stamp on documents stamped under Act VII of 1870.

(See CANCELLATION.)

Fees chargeable under the Court Fees' Act to be collected by stamps.

(See FEES, Section 25.)

Rules for supply, number, renewal, and keeping accounts of stamp to be made by local Government.

(See LOCAL GOVERNMENT.)

Stamp on memo. of appeal not from an order rejecting a plaint, or from a decree, or an order having the force of a decree.

(See APPEAL.)

* Section 48 of the General Stamp Act (XVIII of 1869).—Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this (General Stamp) Act or by Act No. XXVI of 1867 (*to amend the law relating to stamp duties*) for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations, and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rules, shall be punished with simple imprisonment for a term, which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

STAMP PAPER.

General Stamp Act (XVIII of 1869.)

When several stamped papers are used for an instrument, each to contain a part of the instrument.

(See INSTRUMENT, Section 50.)

SUIT.

General Stamp Act (XVIII of 1869.)

Section 47.—Where in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be), or his representative in interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth;

And in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

Court Fees' Act (VII of 1870.)

Accounts.

(1.)—Section 7, Para. 4, Clause (*f*).—Fee on plaint in suit for accounts.

According to the amount at which the relief sought is valued in the plaint or memorandum of appeal. In all such suits the plaintiff shall state the amount at which he values the relief sought, and the provisions of the Code of Civil Procedure Section thirty-one * shall apply as if, for the word, 'claim,' the words 'relief sought' were substituted.

* Section 31 of the Code of Civil Procedure.—If it appear to the Court that the claim is improperly valued, or being properly valued, that the plaint is written upon stamped paper of inadequate value, and the plaintiff, on being required by the Court to correct such improper valuation, or to supply such additional stamp paper as may be necessary, shall not comply with the requisition, the Court shall reject the plaint.

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870.)

Adoption.

(*Schedule II.*)

(2.)—No. 17, Para 5.—To set aside an adoption... ... Rs. 10.

Annuities.

(3.)—Section 7, Para. II.—Fee in suit for annuity ...
(3*a*.)—Do. Do. —Fee in suit for arrears of annuity.

According to the value of the subject matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year.

Award.

(4.)—Section VII., Para X., Clause *(d)*.—Fee in suit for the specific performance of an award ... ...

According to the amount or value of the property in dispute.

(*Schedule II.*)

(5.)—No. 17, Para. 4.—Fee on plaint in suit to set aside an award ... ... Rs. 10

Collector.

(6.)—Section 19, Para. 7.—Fee in plaints in suits before Collectors under Madras Regulation XII.* of 1816. ... Free

Compensation.

(7.)—Section VII., Para 1.—Fee in suits for compensation.

According to the amount claimed.

Contract.

(8.)—Section VII., Para. 10, Clause *(a)*.—Fee in suits for the specific performance of a contract of sale ... ...

According to the amount of the consideration.

Court of Requests.

(9.)—Section 19, Para. 4.—Fee on plaints in suits filed in a Military Court of Requests ... ... Free.

Damages.

(10.)—Section VII., Para. 1.—Fee in suits for damages.

According to the amount claimed.

Declaratory Decree.

(11.)—Section VII., Para. 4, Clause *(c)*.—Fee in suits to obtain a declaratory decree, or order, where consequential relief is prayed ... ...

The same fee as prescribed for Accounts, No. 1

* See page 37, foot-note to the heading "Collector."

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule II.*)

(12.)—No. 17, Para. III.—Fee in suits to obtain a declaratory decree where no consequential relief is prayed... Rs. 10.

Ejectment.

(13.)—Section VII., Para. 11, Clause (*d*).—Fee in suits to contest a notice of ejectment ... ... According to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

Estate.

(*Schedule II.*)

(14.)—No. 17, Para. II.—Fee in suits to alter or cancel any entry in a register of the names of proprietors of revenue paying estates ... ... Rs. 10.

Garden.

(15.)—Fee on plaint in suits for possession of a.

(See **Land.**)

House.

(16.)—Fee on plaint in suits for possession of a.

(See **Land.**)

Injunction.

(17.)—Section VII., Para IV., Clause (*d*).—Fee on plaint in suit to obtain an injunction ... ... The same fee as prescribed for Accounts, No. 1.

Land.

(18.)—Section VII., Para. IV., Clause (*e*).—Fee on plaint in suit for a right to some benefit to arise out of land... The same fee as prescribed for Accounts, No. 1.

(19.)—Section VII., Para VIII.—Fee on plaint in suit to set aside an attachment of land, or of an interest in land or revenue ... ... According to the amount for which the land or interest was attached: Provided that where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest.

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870, *Schedule I.*)

Land—*(continued).*

(20.)—No. 2.—Fee on plaint or memo. of appeal in a suit for possession under Act No. XIV of 1859 (*to provide for the limitation of suits*) section 15	A fee of one half the amount prescribed in the foregoing scale.*

* Schedule I, No. I. of Act VII of 1870.

Ad valorem Fees.

NUMBER.		PROPER FEE.
1.—Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in section three.*	When the amount or value of the subject-matter in dispute does not exceed Rs. 5	Annas 6
	When such amount or value exceeds Rs. 5, for every Rs. 5 or part thereof, in excess of Rs. 5 up to Rs. 100	Annas 6
	When such amount or value exceeds Rs. 100, for every Rs. 10 or part thereof, in excess of Rs. 100 up to Rs. 1,000	Annas 12
	When such amount or value exceeds Rs. 1,000, for every Rs. 100 or part thereof, in excess of Rs. 1,000 up to Rs. 5,000 ...	Rs. 5
	When such amount or value exceeds Rs. 5,000, for every Rs. 250 or part thereof, in excess of Rs. 5,000 up to Rs. 10,000	Rs. 10
	When such amount or value exceeds Rs. 10,000, for every Rs. 500 or part thereof, in excess of Rs. 10,000 up to Rs. 20,000...	Rs. 15
	When such amount or value exceeds Rs. 20,000, for every Rs. 1,000 or part thereof, in excess of Rs. 20,000 up to Rs. 30,000...	Rs. 20
	When such amount or value exceeds Rs. 30,000, for every Rs. 2,000 or part thereof, in excess of Rs. 30,000, up to Rs. 50,000.	Rs. 20
	When such amount or value exceeds Rs. 50,000, for every Rs. 5,000 or part thereof, in excess of Rs. 50,000	Rs. 25
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be Rs. 3,000...	

* To ascertain the proper fee leviable on the institution of a suit, see the Table annexed to this schedule.

SUIT—(*continued*).

Court Fees' Act (VII of 1870, Schedule II.)

Land—(*continued*).

(21.)—No. 4.—Fee on plaint or memo. of appeal in a suit to obtain possession under Act No. XVI. of 1838 (*An Act for defining the jurisdiction of Revenue Courts, and their power to give immediate possession of disputed landed property*) or Bombay Act V of 1864 (*An Act to give Mamlutdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law*) ... ... Annas 8

(22.)—Fee on plaint in suits to maintain existing possession under Act XVI of 1838, or Bombay Act V of 1864.

(See No. 21.)

(23.)—Section VII., Para. V.—Fee on plaints in suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(*a*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate, and is recorded in the Collector's register as separately assessed with such revenue, and such revenue is permanently settled— } Ten times the revenue so payable.

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid; } Five times the revenue payable.

and such revenue is settled, but not permanently—

(*c*) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and nett profits have arisen from the land during the year next before the date of presenting the plaint— } Fifteen times such nett profits.

SUIT –(*continued*).

Court Fees' Act (*VII of* 1870.)

Land—*(continued).*

but where no such nett profits have arisen therefrom— The amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood.

(*d*) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate, and is not separately assessed as above-mentioned— The market-value of the land.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years, and pays the full assessment to Government— A sum equal to five times the survey-assessment.

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government— A sum equal to ten times the survey-assessment.

(3) where the whole or any part of the annual survey-assessment is remitted— A sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment; or the portion of assessment so remitted.

Explanation.—The word 'estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

(*e*) Where the subject is a house or garden— According to the market value of the house or garden.

Land Revenue.

Court Fees' Act (*VII of* 1870.)

(24.)—Section VII., Para. VII.—Fee on plaint in suit for the interest of an assignee of land revenue ... ... Fifteen times his nett profits as such for the year next before the date of presenting the plaint.

SUIT—(*continued*).

Lease.

(25.)—Section VII., Para. 10, Clause (*c*).—Fee on plaint in suit for the specific performance of a contract of lease.	According to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term.
(26.)—Section VII., Para. 11, Clause (*a*).—Fee on plaint in suits for the delivery by a tenant of the counterpart of a lease.	According to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.
(27.)—Section VII., Para. 11, Clause (*c*).—Fee on plaint in suits for the delivery by a landlord of a lease	Do. Do.

Maintenance.

(28.)—Section VII., Para. I.—Fee on plaint in suit for arrears of maintenance	According to the amount claimed.
(29.)—Section VII., Para. 2.—Fee on plaint in suit for maintenance	According to the value of the subject matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year.

Marriage.

(*Schedule II.*)

(30.)—No. 14.—Fee on petition in a suit under the Native Converts' Marriage Dissolution Act, 1866 ...	Rs. 5
(31.)—No. 21.—Fee on plaint in suit under the Parsee Marriage and Divorce Act, 1865	Rs. 20

Miscellaneous.

(*Schedule II.*)

(32.)—No. 17, Para. 6.—Fee on plaint in every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this (Court Fees') Act	Rs. 10

Moonsiffs.

(33.)—Section 19, Para. V.—Fee on plaints in suits tried by Village Moonsiffs in the Presidency of Fort St. George.	Free.

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Mortgage.

(34.)—Section VII., Para. X, Clause (*b*).—Fee on plaint in suit for the specific performance of a contract of mortgage... ... ... } According to the amount agreed to be secured.

Mortgaged-Property.

(35.)—Section VII., Para. IX.—Fee on plaints in suits against a mortgagee for the recovery of mortgaged property ... ...

(36.)—Section VII., Para IX.—Fee on plaint in suit for the foreclosure of... ... ... } According to the principal money expressed to be secured by the instrument of mortgage.

Multifarious Suits.

(37.)—Section 17.—Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this (Court Fees') Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 9.*

Occupancy.

Court Fees' Act (VII of 1870, Schedule II.)

(38.)—No. 5.—Fee on plaint in suit to establish or disprove a right of occupancy ... ... Annas 8

(39.)—Section 7, Para. XI, Clause (*e*).—Fee on plaint in suit to recover the occupancy of land from which a tenant has been illegally ejected by the landlord ... } According to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

* Section 9 of the Code of Civil Procedure.—If two or more causes of action be joined in one suit, and the court shall be of opinion that they cannot conveniently be tried together, the court may order separate trials of such causes of action to be held.

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Pauper.

(*Schedule II.*)

(40.)—No. 2.—Fee on application for leave to sue as a pauper ... ... — Annas 8

Periodical payments.

(41.)—Fee on plaint in suit for arrears of.

(See MAINTENANCE, No. 28.)

(42.)—Fee on plaint in suit for.

(See MAINTENANCE, No. 29.)

Pre-emption.

(43.)—Section VII., Para. VI.—Fee on plaint in suit to enforce a right of pre-emption ... ... — According to the value (computed in accordance with para. 5* of this section) of the land, house or garden in respect of which the right is claimed.

Property.

(44.)—Section VII., Para IV., Clause (*b*).—Fee on plaint in suit to enforce the right to share in any property on the ground that it is joint family property ... ... — The same fee as prescribed for Accounts, No. 1

(45.)—Section VII., Para III.—Fee on plaint in suit for moveable property other than money where the subject matter has a market-value. ... ... — According to such value at the date of presenting the plaint.

(46.)—Section VII., Para. 4, Clause (*a*).—Fee on plaint in suit for moveable property where the subject-matter has no market-value, as for instance, in the case of documents relating to title ... ... — The same fee as prescribed for Accounts, No. 1.

Punchayat.

(47.)—Section 19, Para. 6.—Fee on plaints and processes in suits before District Punchayats in the Madras Prsidency. — Free.

Rent.

(48.)—Section VII., Para XI., Clause (*f*).—Fee in suit for abatement of rent... ... ... — According to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

* See "Land," No. 23.

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870.)

Rent.—(*continued*).

(49.)—Section VII., Para XI., Clause (*b*).—Fee on plaint in suit to enhance the rent of a tenant having a right of occupancy ... ... — According to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

Sale.

(50.)—Section VII., Para X., Clause (*a*).—Fee on plaint in suit for the specific performance of a contract of sale... — According to the amount of the consideration.

(50*a*.)—Section VII., Para. IX.—Fee on plaint in suit where the mortgage is made by conditional sale, to have the sale declared absolute ... ... — According to the principal money expressed to be secured by the instrument of mortgage.

Summary Decision.

(*Schedule II.*)

(51.)—No. 17, Para. I.—Fee on plaint in suit to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court ... ... Rs. 10

Wife.

(52.)—No. 15.—Fee on plaint in suit to obtain possession of a wife ... ... Rs 5

Court Fees' Act (*VII of* 1870.)

Table of Rates of ad valorem Fees leviable on the institution of Suits.

When the amount or value of the subject-matter exceeds		but does not exceed.	Proper Fee. Rs. A. P.
...	.....	Rs. 5	0 6 0
Rs. 5	.....	10	0 12 0
10	.....	15	1 2 0
15	.....	20	1 8 0
20	.....	25	1 14 0
25	.....	30	2 4 0
30	.....	35	2 10 0
35	.....	40	3 0 0
40	.....	45	3 6 0
45	.....	50	3 12 0
50	.....	55	4 2 0
55	.....	60	4 8 0
60	.....	65	4 14 0
65	.....	70	5 4 0

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-master exceeds		but does not exceed	Poper Fee. Rs. A. P.
Rs. 70	.....	Rs. 75	5 10 0
75	.....	80	6 0 0
80	.....	85	6 6 0
85	.....	90	6 12 0
90	.....	95	7 2 0
95	.....	100	7 8 0
100	.....	110	8 4 0
110	.....	120	9 0 0
120	.....	130	9 12 0
130	.....	140	10 8 0
140	.....	150	11 4 0
150	.....	160	12 0 0
160	.....	170	12 12 0
170	.....	180	13 8 0
180	.....	190	14 4 0
190	.....	200	15 0 0
200	.....	210	15 12 0
210	.....	220	16 8 0
220	.....	230	17 4 0
230	.....	240	18 0 0
240	.....	250	18 12 0
250	.....	260	19 8 0
260	.....	270	20 4 0
270	.....	280	21 0 0
280	.....	290	21 12 0
290	.....	300	22 8 0
300	.....	310	23 4 0
310	.....	320	24 0 0
320	.....	330	24 12 0
330	.....	340	25 8 0
340	.....	350	26 4 0
350	.....	360	27 0 0
360	.....	370	27 12 0
370	.....	380	28 8 0
380	.....	390	29 4 0
390	.....	400	30 0 0
400	.....	410	30 12 0
410	.....	420	31 8 0
420	.....	430	32 4 0
430	.....	440	33 0 0
440	.....	450	33 12 0
450	.....	460	34 8 0
460	.....	470	35 4 0
470	.....	480	36 0 0
480	.....	490	36 12 0
490	.....	500	37 8 0

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-matter exceeds		but does not exceed	Proper Fee. Rs.	A.	P.
Rs. 500	.....	Rs. 510	38	4	0
510	.....	520	39	0	0
520	.....	530	39	12	0
530	.....	540	40	8	0
540	.....	550	41	4	0
550	.....	560	42	0	0
560	.....	570	42	12	0
570	.....	580	43	8	0
580	.....	590	44	4	0
590	.....	600	45	0	0
600	.....	610	45	12	0
610	.....	620	46	8	0
620	.....	630	47	4	0
630	.....	640	48	0	0
640	.....	650	48	12	0
650	.....	660	49	8	0
660	.....	670	50	4	0
670	.....	680	51	0	0
680	.....	690	51	12	0
690	.....	700	52	8	0
700	.....	710	53	4	0
710	.....	720	54	0	0
720	.....	730	54	12	0
730	.....	740	55	8	0
740	.....	750	56	4	0
750	.....	760	57	0	0
760	.....	770	57	12	0
770	.....	780	58	8	0
780	.....	790	59	4	0
790	.....	800	60	0	0
800	.....	810	60	12	0
810	.....	820	61	8	0
820	.....	830	62	4	0
830	.....	840	63	0	0
840	.....	850	63	12	0
850	.....	860	64	8	0
860	.....	870	65	4	0
870	.....	880	66	0	0
880	.....	890	66	12	0
890	.....	900	67	8	0
900	.....	910	68	4	0
910	.....	920	69	0	0
920	.....	930	69	12	0
930	.....	940	70	8	0
940	.....	950	71	4	0

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-matter exceeds		but does not exceed	Proper Fee. Rs.	A.	P.
Rs. 950	.....	Rs. 960	72	0	0
960	.....	970	72	12	0
970	.....	980	73	8	0
980	.....	990	74	4	0
990	.....	1,000	75	0	0
1,000	.....	1,100	80	0	0
1,100	.....	1,200	85	0	0
1,200	.....	1,300	90	0	0
1,300	.....	1,400	95	0	0
1,400	.....	1,500	100	0	0
1,500	.....	1,600	105	0	0
1,600	.....	1,700	110	0	0
1,700	.....	1,800	115	0	0
1,800	.....	1,900	120	0	0
1,900	.....	2,000	125	0	0
2,000	.....	2,100	130	0	0
2,100	.....	2,200	135	0	0
2,200	.....	2,300	140	0	0
2,300	.....	2,400	145	0	0
2,400	.....	2,500	150	0	0
2,500	.....	2,600	155	0	0
2,600	.....	2,700	160	0	0
2,700	.....	2,800	165	0	0
2,800	.....	2,900	170	0	0
2,900	.....	3,000	175	0	0
3,000	.....	3,100	180	0	0
3,100	.....	3,200	185	0	0
3,200	.....	3,300	190	0	0
3,300	.....	3,400	195	0	0
3,400	.....	3,500	200	0	0
3,500	.....	3,600	205	0	0
3,600	.....	3,700	210	0	0
3,700	.....	3,800	215	0	0
3,800	.....	3,900	220	0	0
3,900	.....	4,000	225	0	0
4,000	.....	4,100	230	0	0
4,100	.....	4,200	235	0	0
4,200	.....	4,300	240	0	0
4,300	.....	4,400	245	0	0
4,400	.....	4,500	250	0	0
4,500	.....	4,600	255	0	0
4,600	.....	4,700	260	0	0
4,700	.....	4,800	265	0	0
4,800	.....	4,900	270	0	0
4,900	.....	5,000	275	0	0

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the sub ject-matter exceeds	but does not exceed	Proper Fee. Rs.	A.	P.
Rs. 5,000	Rs. 5,250	285	0	0
5,250	5,500	295	0	0
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0
6,500	6,750	345	0	0
6,750	7,000	355	0	0
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0

SUIT—(*continued*).

Court Fees' Act (*VII of* 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-matter exceeds		but does not exceed	Proper Fee. Rs.	A.	P.
Rs. 25,000	.....	Rs. 26,000	895	0	0
26,000	.....	27,000	915	0	0
27,000	.....	28,000	935	0	0
28,000	.....	29,000	955	0	0
29,000	.....	30,000	975	0	0
30,000	.....	32,000	995	0	0
32,000	.....	34,000	1,015	0	0
34,000	.....	36,000	1,035	0	0
36,000	.....	38,000	1,055	0	0
38,000	.....	40,000	1,075	0	0
40,000	.....	42,000	1,095	0	0
42,000	.....	44,000	1,115	0	0
44,000	.....	46,000	1,135	0	0
46,000	.....	48,000	1,155	0	0
48,000	.....	50,000	1,175	0	0
50,000	.....	55,000	1,200	0	0
55,000	.....	60,000	1,225	0	0
60,000	.....	65,000	1,250	0	0
65,000	.....	70,000	1,275	0	0
70,000	.....	75,000	1,300	0	0
75,000	.....	80,000	1,325	0	0
80,000	.....	85,000	1,350	0	0
85,000	.....	90,000	1,375	0	0
90,000	.....	95,000	1,400	0	0
95,000	.....	1,00,000	1,425	0	0
1,00,000	.....	1,05,000	1,450	0	0
1,05,000	.....	1,10,000	1,475	0	0
1,10,000	.....	1,15,000	1,500	0	0
1,15,000	.....	1,20,000	1,525	0	0
1,20,000	.....	1,25,000	1,550	0	0
1,25,000	.....	1,30,000	1,575	0	0
1,30,000	.....	1,35,000	1,600	0	0
1,35,000	.....	1,40,000	1,625	0	0
1,40,000	.....	1,45,000	1,650	0	0
1,45,000	.....	1,50,000	1,675	0	0
1,50,000	.....	1,55,000	1,700	0	0
1,55,000	.....	1,60,000	1,725	0	0
1,60,000	.....	1,65,000	1,750	0	0
1,65,000	.....	1,70,000	1,775	0	0
1,70,000	.....	1,75,000	1,800	0	0
1,75,000	.....	1,80,000	1,825	0	0
1,80,000	.....	1,85,000	1,850	0	0
1,85,000	.....	1,90,000	1,875	0	0
1,90,000	.....	1,95,000	1,900	0	0
1,95,000	.....	2,00,000	1,925	0	0

SUIT—(*continued*).

Court Fees' Act (VII of 1870.)

Table of Rates of ad valorem Fees, &c.—continued.

When the amount or value of the subject-matter exceeds		but does not exceed	Proper Fee. Rs.	A.	P.
Rs. 2,00,000	.....	Rs. 2,05,000	1,950	0	0
2,05,000	.....	2,10,000	1,975	0	0
2,10,000	.....	2,15,000	2,000	0	0
2,15,000	.....	2,20,000	2,025	0	0
2,20,000	.....	2,25,000	2,050	0	0
2,25,000	.....	2,30,000	2,075	0	0
2,30,000	.....	2,35,000	2,100	0	0
2,35,000	.....	2,40,000	2,125	0	0
2,40,000	.....	2,45,000	2,150	0	0
2,45,000	.....	2,50,000	2,175	0	0
2,50,000	.....	2,55,000	2,200	0	0
2,55,000	.....	2,60,000	2,225	0	0
2,60,000	.....	2,65,000	2,250	0	0
2,65,000	.....	2,70,000	2,275	0	0
2,70,000	.....	2,75,000	2,300	0	0
2,75,000	.....	2,80,000	2,325	0	0
2,80,000	.....	2,85,000	2,350	0	0
2,85,000	.....	2,90,000	2,375	0	0
2,90,000	.....	2,95,000	2,400	0	0
2,95,000	.....	3,00,000	2,425	0	0
3,00,000	.....	3,05,000	2,450	0	0
3,05,000	.....	3,10,000	2,475	0	0
3,10,000	.....	3,15,000	2,500	0	0
3,15,000	.....	3,20,000	2,525	0	0
3,20,000	.....	3,25,000	2,550	0	0
3,25,000	.....	3,30,000	2,575	0	0
3,30,000	.....	3,35,000	2,600	0	0
3,35,000	.....	3,40,000	2,625	0	0
3,40,000	.....	3,45,000	2,650	0	0
3,45,000	.....	3,50,000	2,675	0	0
3,50,000	.....	3,55,000	2,700	0	0
3,55,000	.....	3,60,000	2,725	0	0
3,60,000	.....	3,65,000	2,750	0	0
3,65,000	.....	3,70,000	2,775	0	0
3,70,000	.....	3,75,000	2,800	0	0
3,75,000	.....	3,80,000	2,825	0	0
3,80,000	.....	3,85,000	2,850	0	0
3,85,000	.....	3,90,000	2,875	0	0
3,90,000	.....	3,95,000	2,900	0	0
3,95,000	.....	4,00,000	2,925	0	0
4,00,000	.....	4,05,000	2,950	0	0
4,05,000	.....	4,10,000	2,975	0	0
4,10,000			3,000	0	0

SUMMONS.

Court Fees' Act (VII of 1870.)

Section 19, Clause 14.—First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in court. Free

TAXING OFFICER.

Court Fees' Act (VII of 1870.)

To decide question as to necessity or amount of fee.

(See FEES, Section 5.)

Taxing Officer to be appointed by the Chief Justice.

(See FEES, Section 5.)

TENANT.

Fee on application for compensation to be paid by landlord to.

(See COMPENSATION.)

TITLE.

General Stamp Act (XVIII of 1869.)

Section 1.—This Act may be called 'The General Stamp Act, 1869.'

It extends to the whole of British India.

And it shall come into force on the first day of January 1870.

Court Fees' Act (VII of 1870.)

Section 1.—This Act may be called "The Court Fees' Act, 1870."

It extends to the whole of British India; and it shall come into force on the first day of April 1870.

TRANSFER.

General Stamp Act (XVIII of 1869.)

Section 15, Clause 4.—Transfer by endorsement of a negotiable instrument, or a policy of marine insurance, or of insurance against fire Free.

TRANSFER—*continued.*

General Stamp Act (XVIII of 1870, *Schedule I.)*

No. 4.—Transfer of a share in a Company or Association.	When the amount paid for such share does not exceed Rs. 100	Annas 4
	For every Rs. 100 of such amount, or part thereof in excess of Rs. 100 up to Rs. 1,000.	
	And for every Rs. 500 of the same, or part thereof in excess of Rs. 1,000	Rs. 1 Ans. 4

Transfer of securities of the Government of India exempt from duty.

(See SECURITIES, Section 15, Clause *b.*)

TRANSLATION.

Court Fees' Act (VII of 1870, *Schedule I.)*

No. 6.—Fee on translation of a judgment or order not being or having the force of a decree.

(See COPY.)

TRUST.

General Stamp Act (XVIII of 1869.*)*

(See DECLARATION.)

TRUSTEE.

Appointment of.

(See APPOINTMENT.)

UNSTAMPED DOCUMENTS.

Foreign bills unstamped with stamp uncancelled.

(See FOREIGN BILLS.)

UNSTAMPED INSTRUMENTS.

Impounding unstamped instruments produced in a public office.

(See PUBLIC OFFICE.)

Impounding unstamped instruments filed or exhibited in Civil or Criminal Courts.

(See CIVIL COURT.)

UNSTAMPED INSTRUMENTS—*continued.*

General Stamp Act (XVIII of 1869.)

Power of Civil Courts to impose penalties on unstamped or insufficiently stamped instruments.

(See CIVIL COURT.)

Power of Collector as to unstamped instruments.

(See COLLECTOR, Section 24.)

VAKEELS.

General Stamp Act (XVIII of 1869.)

Penalty on, employed in preparing an instrument for not inserting the full consideration money.

(See PENALTY.)

VALUATION.

Court Fees' Act (VII of 1870.)

Section 9.—If the court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section seven, paragraphs five and six,* have or has been wrongly esti-

---

* Section 7 of the Court Fees' Act (VII of 1870).—Para. 5.—In suits for the possession of land, houses, and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and

(*a*) where the land forms an entire estate, or a definite share of an estate paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—ten times the revenue so payable:

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled but not permanently—five times the revenue so payable:

(*c*) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payments in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—fifteen times such nett profits:

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood:

(*d*) where the land forms part of an estate paying revenue to Government,

VALUATION—*continued.*

Court Fees' Act (VII of 1870.)

mated, the court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the court.

Section 12.—I.—Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter (III) on a plaint or memorandum of appeal, shall be decided by the court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit :

II.—But whenever any such suit comes before a court of appeal, reference or revision, if such court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been

but is not a definite share of such estate, and is not separately assessed as above-mentioned—the market-value of the land :

Provided that in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government,—a sum equal to five times the survey assessment ;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government,—a sum equal to ten times the survey assessment ; and

(3) where the whole or any part of the annual survey assessment is remitted, a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted.

Explanation.—The word 'Estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which in the absence of such engagement shall have been separately assessed with revenue.

(*e*) where the subject-matter is a house or garden—according to the market-value of the house or garden.

Para. 6.—In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph 5 of this Section) of the land, house, or garden in respect of which the right is claimed.

VALUATION—*continued.*

Court Fees' Act (VII of 1870.)

rightly decided, and the provisions of section ten, paragraph II.* shall apply.

WILL,

Probate of.

(See ADMINISTRATION.)

WRITTEN STATEMENTS.

Court Fees' Act (VII of 1870.)

Section 19, Para. 3.—Written statements called for by the court after the first hearing of a suit ... ... Free

* Section 10, Para 1.—If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may, in its discretion, refund the excess paid as such fee ; but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

Para. 2.—In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

APPENDIX A.

ACT No. XVIII. OF 1869.

THE GENERAL STAMP ACT, 1869.

[*Received the assent of His Excellency the Governor General on the 13th day of August* 1869.]

CONTENTS.

CHAPTER I.

PRELIMINARY.

SECTION.

1. Short title.
   Extent of Act.
   Commencement of Act.
2. Repeal of enactments.
3. Interpretation-clause.

CHAPTER II.

STAMP DUTIES CHARGEABLE UNDER THIS ACT.

4. Scheduled duties chargeable.
5. Duties how levied.
   (*a.*) By adhesive stamps.
   (*b.*) By impressed stamps.
6. Duties by whom payable.
7. Duties on bills of exchange.
8. Bills drawn out of British India.
9. Instruments reserving interest.
10. Consideration expressed in foreign currency.
11. Optional stamps where value of subject-matter is indeterminate.
12. Bond, &c. for payment of annuity.
    Consideration an annuity.
13. Several instruments used in a single transaction.
14. Instruments coming within two or more of the definitions.
15. Instruments exempt from duty.
16. Power to lower rates of stamp-duty.
17. Saving of judicial stamp-duties.

CHAPTER III.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

SECTION.

18. Instruments not duly stamped inadmissible in evidence.
    Except in criminal proceedings.
19. Foreign bill unstamped or with stamp uncancelled.
20. Powers of Civil Courts as to unstamped or insufficiently stamped instruments.
    Penalty.
21. Registration of payments and penalties levied by Civil Courts.
    Returns to Collector.
    Payments to Collector.
22. Impounding unstamped instruments in Civil or Criminal Courts.
23. Impounding unstamped instruments in public office.
24. Powers of Collector as to unstamped or insufficiently stamped instruments.
    Prosecution.
    Remission of penalty.
25. Validity of instrument for which Collector levies penalty.
    Loss of instruments sent under sections 22, 23, 24, or 25.
26. Power to stamp instruments chargeable with one anna.
27. Procedure where receipts are required.
    Refusal to give receipts.
28. After-stamping when inadmissible.

SECTION.

CHAPTER IV.

CRIMINAL PENALTIES.

29. Penalty for executing instrument on paper not duly stamped.
30. Penalty for presenting, &c., unstamped foreign bills or notes.
31. Cancelling stamps on foreign bills by holder.
Penalty for failure to cancel such stamps.
32. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
33. Cancellation of adhesive stamp by maker or executant.
Penalty for failure to cancel such stamps.
34. Consideration to be stated.
Mortgage-money to be deemed purchase-money.
Penalty for not stating consideration.
35. Penalty on attorneys, &c. not inserting true consideration.
36. Abetment.
37. Recovery of fines.
38. Reward to informers.

CHAPTER V.

JURISDICTION.

39. Adjudication of doubt as to proper stamp.

SECTION.

40. Revision of Collector's certificates and orders.
41. Reference to High Court.
42. Power to remit penalties.
43. Institution and conduct of prosecutions.
44. Jurisdiction of Magistrate.

CHAPTER VI.

MISCELLANEOUS.

45 Refund in case of useless or spoiled stamped paper.
46. When stamped paper shall be held to be spoiled.
47. Suit where consideration is not stated.
48. Power to make rules for sale of stamps.
Approval and publication of rules.
Penalty for disobeying rules.
49. Employment of single impressed stamp.
50. Employment of several stamped papers.
51. Act to be translated, indexed, and sold cheaply.

SCHEDULES.

SCHEDULE I.—Instruments chargeable with *ad valorem* stamp duties.
II.—Instruments chargeable with fixed stamp duties.
III.—Enactments repealed.

ACT No. XVIII. OF 1869.

An Act for imposing Stamp Duties on certain Instruments.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called 'The General Stamp Act, 1869.'

Extent of Act.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of January 1870.

Repeal of enactments.

2. On and after that day, the enactments specified in the third schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

Interpretation-clause.

3. In this Act and the first and second schedules hereto annexed, unless there be something repugnant in the subject or context,—

(1). 'Affidavit' includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath :

(2). 'Award' includes every decision in writing by an arbitrator or umpire :

(3). 'Bill of Exchange' includes a hundi and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money :

(4). 'Bill of Lading' includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a port and to a person therein mentioned, or indicated :

(5). 'Bond' includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be :

(6). 'Bottomry Bond' includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage :

(7). 'Charter-party' includes every instrument (except an agreement for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer :

(8). 'Cheque' includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money :

(9). 'Collector' means within the limits of the towns of Calcutta, Madras, and Bombay, the Collector of Calcutta, Madras, or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District :

(10). 'Composition-deed' includes every instrument executed by a debtor whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefit of his creditors:

(11). 'Conveyance' means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange, or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos*.

(12). 'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed, or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a kabuliyat in cases where a lease has been granted:

(13). 'Dock-warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be:

(14). 'Impressed' includes 'printed' and 'lithographed.'

(15). 'Lease' includes every instrument (not being a counterpart) by which one person lets, or agrees to let, or takes or agrees to take, immoveable property to or from another:

(16). 'Letter of Credit' includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn:

(17). 'Letter of License' includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion:

(18). 'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money:

(19). 'Negotiable Instrument' includes Bills of Exchange, Promissory Notes, and Cheques:

(20). 'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, or other person authorized by law to act as a Notary Public:

(21). 'Paper' includes vellum, parchment, or any other material on which an instrument may be written:

(22). 'Partition-deed' means any instrument whereby persons interested in immoveable property jointly, or in common, or as co-parceners, or as members of an undivided Hindu family, divide or agree to divide such property in severalty, and includes a batwara:

(23). 'Policy of Insurance' means any instrument by which one person in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event: it does not include a policy on life:

(24). 'Power of Attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it:

(25). 'Promissory Note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight:

(26). 'Property' means property being in British India:

(27). 'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a Bill of Exchange or Promissory Note:

(28). 'Protest of the Master of a Ship' includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

(29). 'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting:

(30). 'Release' includes every instrument whereby a person renounces a claim upon another person, or against any specified property:

(31). 'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination: and

(32). 'Settlement' means any instrument (other than a Will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled.

CHAPTER II.

Stamp Duties chargeable under this Act.

Scheduled duties chargeable.

4. For every instrument mentioned in the first and second schedules hereto and executed in British India on or after the 1st day of January 1870,

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp duty, the amount indicated in the first or second schedule hereto annexed, to be the proper duty for such instrument.

Duties how levied.

By adhesive stamps.

5. *(a)*.—All instruments chargeable under this Act with a duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

By impressed stamps.

(b). The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

Duties by whom payable.

6. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

1*st*.—In the case of any instrument mentioned in the first schedule to this Act

(other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract), by the person drawing, making, or executing such instrument:

2nd.—In the case of a policy of insurance, by the insured:

3rd.—In the case of a settlement, by the settlor:

4th.—In the case of a conveyance, mortgage-deed, or lease, by the grantee, mortgagor, or lessee:

5th.—In the case of a counterpart of a lease, by the lessor:

6th.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein; and

7th.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

Duties on bills of exchange.

7. The duty imposed by this Act on bills of exchange shall be chargeable *(a)* on all bills drawn and payable in British India, *(b)* on all bills drawn in, but payable out of British India, and *(c)*, on all bills drawn out of, but accepted, or paid, or endorsed, transferred, or otherwise negotiated within British India.

Bills drawn out of British India.

8. The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negociates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

Instruments reserving interest.

9. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Consideration expressed in foreign currency.

10. When the consideration set forth in or the amount secured by any instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs, or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to two rupees four annas.

One Mauritius dollar is equivalent to two rupees.

Optional stamps where value of subject-matter is indeterminate.

11. When the amount or value of the subject-matter of any bond, mortgage-deed or settlement chargeable under this Act with an *ad valorem* stamp duty, and referred to or mentioned in section six, cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp:

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the

same denomination, the stamp actually used under such option would have been sufficient.

Bond, &c., for payment of annuity.

12. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, Promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Consideration an annuity.

Where the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Several instruments used in a single transaction.

13. Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage deed, settlement, conveyance, or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance, or lease, shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

The parties may determine for themselves which of such instruments shall for the purposes of this section be deemed to be the principal instrument: Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Instrument coming within two or more of the definitions in section 3.

14. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates.

Provided that, when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this Act.

Instruments exempt from duty.

15. Nothing in this Act shall render the following instruments chargeable with duty:—

(1). Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inam lands.

(2). Receipt given for money or securities for money deposited in any Bank or in the hands of any Banker or person acting as a Banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company, or Association, or proposed or intended Company or Association.

(3). Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest, or annuity or other periodical payment thereby secured.

(4). Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5). Letters of hypothecation accompanying a bill of exchange.

(6). Transfers of securities of the Government of India.

(7). Bond to Government for the due performance of the duties of any salaried office.

(8). Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9). Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10). Counterpart of such lease.

(11). Surrender of land executed by a cultivator to his landlord.

(12). Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13). Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14). Copies made for the private use only of any person having the custody of the original instrument, or of his counsel, attorney or vakil.

(15). Receipt or other instrument executed by or on behalf of Government, in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

(16). Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

Power to lower rates of stamp duty.

16. The Government of India in Council may, from time to time, by order published in the *Gazette of India*, reduce or remit in the whole or any part of British India the duties chargeable under this Act on all or any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

Saving of Judicial stamp duties.

17. Nothing in this chapter or in the schedules hereto annexed shall be deemed to affect the stamp duties chargeable under Act No. XXVI. of 1867, section six, or under any other enactment relating to stamps used in judicial proceedings.

CHAPTER III.

Unstamped or Insufficiently Stamped Documents.

18. *(a)*.—No instrument chargeable with stamp duty shall be received in any court of justice, or by any person having by law or consent of parties authority to receive evidence, as creating, modifying, transferring or extinguishing, or purporting to create, modify, transfer or extinguish, any right or obligation,

Instruments not duly stamped inadmissible in evidence.

or as evidence in any civil proceeding,

or shall be acted upon in any such court, or by any such person as aforesaid, or by any public officer,

or shall be registered by any officer acting under any law for the registration of assurances, or in any public office,

or shall be authenticated by any public officer,

unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(b).—Every instrument chargeable with stamp duty shall be admitted in evidence in any criminal proceeding (other than proceedings under Chapter XXII. of the Code of Criminal Procedure) although it may not have the stamp required by law impressed thereon or affixed thereto.

Except in criminal proceedings.

19. Subject to the provisions contained in section twenty-six, no person taking a bill of exchange or promissory note requiring a stamp under section eight, either in payment or as a security, or by purchase or otherwise shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

Foreign bill unstamped or with stamp uncancelled.

20. When any instrument chargeable with stamp duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the Court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument of the sum required to make up the full amount chargeable on such instrument,

Powers of civil courts as to unstamped or insufficiently stamped instruments.

together with a penalty of the following amount (that is to say) :—

if the instrument is produced within one year from the date of its execution, five times, or, if it is produced after one year from such date, twenty times, such proper stamp duty or deficient portion thereof as aforesaid,

Penalty.

shall certify by endorsement on such instrument that the proper stamp duty has been levied thereon.

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

21. *(a)*.—An entry of every such payment showing the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

Registration of payments and penalties levied by civil courts.

(b).—The Court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of duty, stating the number and title of the suit, the name of the party from whom the money was received, and the date (if any) and description of the instrument.

Returns to Collector.

(c).—The Court shall pay over all money so received to the Collector or to such person as he may from time to time appoint to receive the same.

Payments to Collector.

22. If it appear to a Civil or Criminal Court that any instrument filed or exhibited in such Court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp duty required by the law in force in British India at the time of its execution, the Court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offendor.

Impounding unstamped instruments in civil or criminal courts.

23. When any instrument is produced before any registering officer, or in any public office other than a Civil or Criminal Court, if it appear to the registering officer, or to the head of such public office that the instrument is chargeable with stamp duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument, and send it forthwith to the Collector.

Impounding unstamped instruments in public office.

24. *(a)*.—When any instrument is produced before the Collector, otherwise than for the purpose of obtaining an adjudication under section thirty-nine, or has been sent to him under section twenty-three, he shall either proceed in accordance with the provisions of section twenty, exercising the powers thereby conferred on a civil court; or if it appear to him that the instrument was executed on unstamped, or insufficiently stamped, paper with the intention of evading payment of the proper stamp duty, he shall prosecute all the persons that have executed the said instrument, or such of them as to him may seem fit;

Powers of Collector as to unstamped or insufficiently stamped instruments.

Prosecution.

or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty, it shall be deemed to be properly stamped or not chargeable (as the case may be).

(*b*).—Provided that, in any case coming under this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence, or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty.

Remission of penalty.

(*c*).—Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp duty has been levied upon it.

(*d*).—Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

25. When the Collector elects to proceed under section twenty, he shall (if he imposes a penalty), after endorsing on the instrument the certificate thereby directed, or (if he remits the whole of the penalty) after endorsing on the instrument a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced.

Validity of instrument for which Collector levies penalty.

Subject to the provision contained in section forty, the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In case any instrument sent or returned under sections twenty-two, twenty-three, or twenty-four, or the former part of this section, be lost, destroyed, or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction, or injury.

Loss of instruments sent under sections 22, 23, 24, or 25.

26. (*a*).—When any bill of exchange, promissory note, cheque, or order for the payment of money on demand by any banker on person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Power to stamp instruments chargeable with one anna.

(*b*).—Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

27. (*a*).—Any person, or the agent of any person, from whom money exceeding in amount twenty rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto,

Procedure where receipts are required.

and may require of the person entitled to such money or any agent to whom the same shall have been paid, a receipt for such money, and also the value of the said stamp.

(*b*).—If any one to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

Refusal to give receipts.

28. Except as provided in sections eight and twenty-six, no stamp shall be affixed to, or impressed on, any bill of exchange, or promissory note, or any instrument chargeable hereunder with the duty of one anna, subsequent to the execution thereof, nor shall the provisions of sections twenty and twenty-four apply to any such instrument.

After-stamping when inadmissible.

CHAPTER IV.

Criminal Penalties.

29. Any person or firm making, signing, or issuing, or, except as provided in section twenty-six, accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

Penalty for executing instrument on paper not duly stamped.

and any person making, executing, or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value,

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

30. Any person or firm presenting for acceptance or for payment, or accepting, paying, endorsing, transferring, or in any manner negotiating any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

Penalty for presenting, &c., unstamped foreign bills or notes.

31. Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under section eight,

Cancelling stamps on foreign bills by holder.

and any person or firm endorsing, transferring, or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody, or power, cancel the stamp so affixed,

in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

Any person or firm who or which ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

32. Any person or firm drawing or executing within British India a bill of exchange, or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

33. Whenever an adhesive stamp is used as hereinbefore authorised, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used so that it cannot be used again.

Cancellation of adhesive stamp by maker or executant.

Any person making or executing such instrument and failing to cancel the stamp affixed thereto in manner aforesaid shall, for every such offence, be liable to fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

34. (*a*).—When any moveable or immoveable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

Consideration to be stated.

(*b*).—When any property is sold and conveyed subject to any mortgage, or bond, or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

Mortgage money to be deemed purchase money.

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same or to indemnify the seller against the same.

(*c*).—If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act, if the full consideration-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

Penalty for not stating consideration.

35. Any attorney, vakil, pleader, mukhtar, or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth,

Penalty on attorneys, &c. not inserting true consideration.

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned.

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money,

shall for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakil, pleader, and mukhtar convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakil, pleader, or mukhtar:

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

Abetment.

36. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

Recovery of fines.

37. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

Reward to informers.

38. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

CHAPTER V.

JURISDICTION.

Adjudication of doubt as to proper stamp.

39. When any instrument chargeable with stamp-duty under this Act, whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped, and shall be receivable in evidence or otherwise in all courts and public offices as if originally executed on paper bearing the proper stamp:

Provided that nothing contained in the former part of this section shall authorise the Collector to make any such endorsement on bills of exchange, promissory notes, or instruments chargeable with the stamp duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

40. All certificates and orders of the Collector under this Act shall be open to revision on appeal or otherwise by the chief controlling Revenue Authority to which the Collector is subordinate.

Revision of Collector's certificates and orders.

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section twenty-four or section twenty-five.

41. (*a*).—The chief controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

Reference to High Court.

(*b*).—Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(*c*).—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*d*).—The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon, containing the grounds on which such decision is founded; and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

42. The chief controlling Revenue Authority may, upon petition, remit wholly or in part any penalty imposed under this Act.

Power to remit penalties.

43. All prosecutions in respect of any offence punishable by this Act, shall be instituted and conducted by the Collector or such other officer as the local Government generally, or the Collector specially authorises in that behalf.

Institution and conduct of prosecutions.

44. Offences punishable under this Act may be tried within the limits of the towns of Calcutta, Madras, and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure), or of a Subordinate Magistrate of the first class: Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

Jurisdiction of Magistrate.

CHAPTER VI.

MISCELLANEOUS.

45. If any person possessing any stamped paper which has been obtained in the manner allowed by this Act or Act No. X. of 1862 (*to consolidate and amend the Law relating to Stamp Duties*), or any paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, does not require the same for use;

Refund in case of useless or spoiled stamped paper.

or if the paper so possessed becomes spoiled or unfit for use as hereinafter mentioned,

the Collector of the District in which the paper has been purchased may, upon application made to him, within one year after such purchase, and upon delivery to him of such paper, refund the amount paid to Government for the same, whether by the applicant or any other person;

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

When stamped paper shall be held to be spoiled.

46. Stamped paper and paper on which the Stamp has been denoted by the Collector or the Superintendent of Stamps, shall be held to be spoiled or unfit for use within the meaning of section forty-five when—

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use;

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail;

or when, by refusal of any office or trust granted by a writing thereon, it has failed of the purpose intended;

or when, by reason of failure of consideration the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced;

or when the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

Suit where consideration is not stated.

47. Where in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be), or his representative in interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth;

and in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

Power to make rules for sale of stamps.

48. Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI of 1867 (*to amend the law relating to stamp duties*) for determining the persons by whom such sale is to be con-

ducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Approval and publication of rules.

Such rules, alterations, and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Penalty for disobeying rules.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rules, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

Employment of single impressed stamp.

49. When an impressed stamp is used under section five to denote the amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under section forty-eight, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

Employment of several stamped papers.

50. When more stamped papers than one are used under section forty-nine for an instrument chargeable with stamp duty under this Act, each paper so used shall contain a part of the instrument.

Act to be translated, indexed, and sold cheaply.

51. Every Local Government shall cause this Act and the schedules hereto annexed to be carefully translated into the principal vernacular languages of the territories subject to its control.

A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

SCHEDULE I.

Instruments chargeable with ad valorem Stamp-duties.

Description of Instruments.	Proper Stamp-duty. If drawn singly.			If drawn in sets of two, for each part of the set.			If drawn in sets of three, for each part of the set.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Bill of Exchange Payable otherwise than on Demand ... ... When the amount of the Bill or Note does not exceed Rs. 100 ...	0	1	0	0	1	0	0	1	0
And when the amount exceeds Rs. 100 but does not exceed Rs. 200	0	2	0	0	1	0	0	1	0
" " " 200 " " 300	0	3	0	0	2	0	0	1	0
" " " 300 " " 600	0	6	0	0	3	0	0	2	0
" " " 600 " " 900	0	9	0	0	5	0	0	3	0
" " " 900 " " 1,200	0	12	0	0	6	0	0	4	0
" " " 1,200 " " 1,500	0	15	0	0	8	0	0	5	0
" " " 1,500 " " 2,500	1	8	0	0	12	0	0	8	0
2. Promissory Note Payable otherwise than on Demand ... ... For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	1	8	0	0	12	0	0	8	0
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs 30,000	3	0	0	1	8	0	1	0	0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	6	0	0	3	0	0	2	0	0

Description of Instruments.	If drawn singly.			If drawn in duplicate, then for each part.		
	Rs.	A.	P.	Rs.	A.	P.
3. Policy of Insurance ... ... When the amount insured does not exceed Rs. 1,000	0	4	0	0	2	0
And for every further sum of Rs. 1,000 insured, or for every part thereof	0	4	0	0	2	0

		PROPER STAMP-DUTY.		
		Rs.	A.	P.
4.	*TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION ... ... — When the amount paid for such share does not exceed Rs. 100 ...	0	4	0
	For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000	0	4	0
	And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000.	1	4	0
5.	BOND for any specified amount, other than an Administration Bond ... — When the amount secured does not exceed Rs. 25	0	2	0
	When such amount exceeds Rs. 25 but does not exceed Rs. 50 ...	0	4	0
	" " 50 " " " 100 ...	0	8	0
6.	BOTTOMRY BOND ... ... — For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000.	0	8	0
	" " 500 " " " 1,000 " " 10,000.	2	8	0
7.	RESPONDENTIA BOND ... ... — " " 1,000 " " " 10,000 " " 30,000.	2	8	0
	And for every Rs 10,000 or part thereof in excess of Rs. 30,000 ...	12	8	0
8.	CUSTOMS BOND ... ... — (a). When the amount secured does not exceed Rs. 1,000	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		
	(b). When such amount exceeds Rs. 1,000	Five Rupees.		
9.	INDEMNITY BOND ... ... — (a). When the amount secured does not exceed Rs. 3,000	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		
	(b). When such amount exceeds Rs. 3,000 or is not expressed ...	Sixteen Rupees.		
10.	MORTGAGE DEED, when Possession of the Property comprised therein is not given by the Mortgagor at the time of execution	The Stamp-duty with which a Bond for the amount secured is chargeable (No. 5).		
11.	INSTRUMENT OF FURTHER CHARGE on such property, whether by Indorsement or otherwise			
12.	BOND OR MORTGAGE DEED for the due execution of an office, or to account for Money received by virtue thereof ... ... — (a). When the amount secured does not exceed Rs. 3,000	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		
	(b). When such amount exceeds Rs. 3,000, or the amount is not expressed	Sixteen Rupees.		
13.	ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE DEED ... ... — (a). When the amount of such interest does not exceed Rs. 3,000 ...	The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		
	(b). In any other case	Sixteen Rupees.		

* NOTE.—The stamp duty chargeable on the instrument marked* may be denoted by an adhesive stamp when the transfer is made by endorsement.

SCHEDULE I.—*continued.*

Description of Instruments.	Proper Stamp-duty.
14. SETTLEMENT	The Stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).
15. CONVEYANCE	When the amount paid or secured does not exceed Rs. 50 ... ... — Rs. 0 A. 8 P. 0
16. MORTGAGE DEED—When Possession of the Property comprised therein is given by the Mortgagor at the time of execution	When such amount exceeds Rs. 50 but does not exceed Rs. 100 ... — Rs. 1 A. 0 P. 0 For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000... — Rs. 1 A. 0 P. 0
17. INSTRUMENT OF FURTHER CHARGE on such Property, whether by Indorsement or otherwise	„ „ 500 „ „ 1,000 „ 10,000... — Rs. 5 A. 0 P. 0 „ „ 1,000 „ „ 10,000 „ 30,000... — Rs. 5 A. 0 P. 0 „ „ 10,000 „ „ 30,000 „ 1,00,000... — Rs. 50 A. 0 P. 0 „ „ 20,000 „ „ 1,00,000 ... ... — Rs. 75 A. 0 P. 0
18. INSTRUMENT OF EXCHANGE OR PARTITION OF IMMOVEABLE PROPERTY when money is paid for equality of Exchange or Partition	... ... The Stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the Stamp-duty with which an instrument of exchange of immoveable property or a partition-deed is chargeable under Schedule II.
19. LEASE	(*a*). Where the lease is expressed to be for a term of less than one year ... ... The Stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.
	(*b*). Where the lease is expressed to be for a term of not less than one year but not more than three years ... ... The Stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.
	(*c*). Where the lease is expressed to be for a term exceeding three years, or where no term is expressed ... ... The Stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.

19.	LEASE—*continued.*	(*d*). Where the lease is granted in consideration of a fine or premium, and where no rent is reserved	The Stamp-duty with which a conveyance for the amount so paid is chargeable.
		(*e*.) Where the lease is granted in consideration of a fine or premium, and also of a rent	The Stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the Stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.
20.	SURRENDER OF LEASE...	(*a*). Where the amount of Stamp-duty chargeable on the lease does not exceed Rs. 16	The Stamp-duty with which the lease is chargeable (No. 19).
		(*b*). In any other case	Sixteen Rupees.
21.	APPRAISEMENT OR VALUATION— Of any property or of any interest therein ... ... Or of the annual or monthly value thereof ... ... Or of any repairs wanted ... ... Or of the materials used or to be used in any building ... ... Or of any artificer's work	(*a*). Where the amount of such appraisement or valuation does not exceed Rs. 500	Eight Annas.
		(*b*). Where it exceeds Rs. 500	One Rupee.
22.	AWARD	(*a*). Where the amount or value of the property in dispute expressed in such award does not exceed Rs 500	Eight annas.
		(*b*). Where such amount or value exceeds Rs. 500 or where no amount or value is expressed in the award	One Rupee.
23.	COPY, DUPLICATE, OR EXTRACT, attested to be a true copy, duplicate, or extract	(*a*). If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original	Eight Annas.
		(*b*). If the duty chargeable on the original exceeds Rs. 5 but does not exceed Rs. 20	One Rupee.
		(*c*). If such duty exceeds Rs. 20 but does exceed Rs. 50	Two Rupees.
		(*d*). If such duty exceeds Rs. 50	Four Rupees.

SCHEDULE I.—*continued.*

General Stamp Act (XVIII of 1869.)

BILL OF EXCHANGE.—Table of Stamp Duty on, see heading "Bill of Exchange," page 22.
BOND.—Table of Stamp Duty on, see heading "Bond," pages 25 and 26.
CONVEYANCE.—Table of Stamp Duty on, see heading "Conveyances," pages 39 to 41.

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees	
2.—LETTER OF CREDIT	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange	
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip, or stock in or of any such Company or Association	
5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt, or demand, or any part of any account, debt, or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due ...	1 Anna.*
6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees	
8.—PROXY to vote at any one meeting of—	
(*a*).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable	
(*b*).—Municipal Commissioners	
(*c*).—Justices of the Peace, being a body corporate	
(*d*).—Proprietors, members or contributors to the funds of any institution.	
9.—BILL OF LADING	4 Annas.
10.—DOCK WARRANT	
11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act ... ... Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement	8 Annas.
12.—NOTICE OF PROTEST by the Master of a ship	
13.—POWER-OF-ATTORNEY to present for registration—	
(*a*).—A single instrument	
(*b*).—Any number of instruments required for the completion of a single transaction	
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court	
15.—COLLATERAL INSTRUMENT not otherwise provided for by this Schedule ...	
16.—COUNTERPART OF ANY INSTRUMENT chargeable with Stamp Duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper Stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects.	1 Rupee.

* This duty may be denoted by an adhesive stamp.

Description of Instruments.	Proper Stamp-duty.
17.—Instrument of Dissolution of Partnership	1 Rupee.
18.—Power-of-Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees ...	
19.—Power-of-Attorney for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	2 Rupees.
20.—Bond or Mortgage-Deed executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution	
21.—Instrument evidencing an Agreement to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security.	
22.—Charter Party	2 Rupees.
23.—Notarial Act	
24.—Protest of a Bill of Exchange or Promissory Note	
25.—Protest of the Master or Owner of a Ship	
26.—Instrument of Co-Partnership	4 Rupees.
27.—Re-Conveyance of Mortgaged Property when the original Mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution	
28.—Composition Deed	8 Rupees.
29.—Letter of License	
30.—Release	
31.—Instrument purporting to confer an Authority to Adopt ...	
32.—Power-of-Attorney not otherwise provided for by this Schedule ...	
33.—Articles of Association of a Company	16 Rupees.
34.—Memorandum of Association of a Company...	
35.—Appointment in execution of a power, whether of Trustees, or of property moveable or immoveable, where made by any writing not being a Will...	
36.—Declaration of any use or Trust of or concerning any property, moveable or immoveable, where made by any writing not being a Will ..	
37.—Instrument of Gift of Immoveable Property	
38.—Instrument of Exchange of Immoveable Property where no money is paid or agreed to be paid for equality of exchange...	
39.—Partition-Deed relating to immoveable property where no money is paid or agreed to be paid for equality of exchange	
40.—Petition for Leave to file a Specification of an Invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India	100 Rupees.
41.—Articles of Clerkship or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	500 Rupees.

For SCHEDULE III.

General Stamp Act (*XVIII of* 1869),

See heading "REPEAL," pages 103 and 104.

INDEX

(Nothing hereinafter contained shall be deemed to have the force of law.)

Abetment of offences punishable under Act, sec. 36.

Accident, omission to stamp by, sec. 24, clause (*b*).

„ to stamped paper, sec. 46.

Account, stamp on note evidencing balance of, schedule II, No. 5.

Acknowledgment of sum paid on letter of allotment or call, sec. 15, clause (2).

„ of debt, stamp on schedule II, No. 5.

Adhesive stamp, sec. 5, clause (*a*).

„ „ to be affixed to bill drawn out of British India, sec. 8.

„ „ may be affixed to instrument chargeable with one anna, sec. 26.

„ „ may be affixed to paper for receipt, sec. 27.

„ „ presenting bill wanting, sec. 30.

„ „ holder of foreign bill to cancel, sec. 31.

„ „ executant to cancel, sec. 33.

Administration-bond, schedule I, No. 5.

Admissibility, see *Evidence.*

Adoption, see *Authority to adopt.*

'Affidavit' defined, sec. 3, clause (1).

„ to enable a person to receive a pension, exempt, sec. 15, clause (12).

„ stamp on, schedule II, No. 14.

After-stamping when inadmissible, sec. 28.

Agent of person from or to whom money is owing or paid, sec. 27.

„ of owner of useless or spoiled stamped paper, sec. 45.

Agreement for hire of tug-steamer not included in 'charter-party,' sec. 3, clause (7).

„ for sale of goods, exempt, sec. 15, clause (8).

„ relating to sale of Government securities, shares, or bills, stamp on, schedule II, No. 3.

„ stamp on one of several letters proving an, schedule II, No. 11.

„ to repay at short date loan on deposit, stamp on, schedule II, No. 21.

Agreement not otherwise provided for, stamp on, schedule II, No. 11.

See *Engagement.*

Allotment, see *Letter of Allotment.*

Annuity, duty on bond, &c., for payment of, sec. 12.

„ duty on conveyance where consideration is an, *ib.*

„ exemption of receipt for instalment of, sec. 15, clause (3).

Appeal from Collector's decision, sec. 40.

Appointment, stamp on, schedule II, No. 35.

Appraisement, stamp on, schedule I, No. 21.

Approval of Rules to be made by Local Governments, sec. 48.

Articles of association, stamp on, schedule II, No. 33.

Articles of clerkship, stamp on, schedule II, No. 41.

Assignment of interest secured by bond or mortgage deed, stamp on, schedule I, No. 13.

„ person to pay stamp on, sec. 6.

Attested copy, duplicate or extract, stamp on, schedule I, No. 23.

Attorney, exemption of copies made for use of, sec. 15, clause (14).

„ not stating true consideration, sec. 35.

See *Articles of Clerkship.*

Authentication, not of instruments not duly stamped, sec. 18.

Authority to adopt, stamp on, schedule II, No. 31.

'Award' defined, sec. 3, clause (2).

„ stamp on, schedule I, No. 22.

Balance of account, stamp on note expressing, schedule II, No. 5.

Banker, exemption of certain receipts of, sec. 15, clause (2).

„ may stamp certain instruments chargeable with one anna, sec. 26.

Batwara included in 'partition-deed,' sec. 3, clause (22).

'Bill of Exchange' defined, sec. 3, clause (3).

„ when it may be stamped with adhesive stamp, sec. 5, clause (*a*).

'Bill of Exchange' person to pay duty on, sec. 6.
" duties on, sec. 7.
" drawn out of British India, secs. 5, 7, and 8.
" unstamped or with stamp uncancelled, holder cannot recover on foreign, sec. 19.
" brought to Collector on unstamped or insufficiently stamped paper, sec. 39.
" not presented, sec. 46.
" payable otherwise than on demand, stamp on, schedule I, No. 1.
" payable on demand, for amount exceeding twenty rupees, stamp on, schedule II, No. 1.

See *Agreement*, *Letters of Hypothecation*, *Memorandum*, *Negotiable Instrument*, *Protest*, *Set*.

'Bill of Lading' defined, sec. 3, clause (4).
" stamp on schedule II, No. 9.
'Bond' defined, sec. 3, clause (5).
" person to pay duty on, sec. 6.
" to Government for performance of duties of salaried office, exempt, sec. 15, clause (7).
" for specified sum, stamp on, schedule I, No. 5.
" for due execution of an office, stamp on, schedule I, No. 12.
" person to pay duty on, sec. 6.
" as a collateral security, stamp on, schedule II, No. 20.

See *Bottomry-bond*, *Customs-bond*, *Indemnity-bond*, *Respondentia-bond*.

'Bottomry-bond' defined, sec. 3, clause (6).
" person to pay duty on, sec. 6.
" stamp on, schedule I, No. 6.
British India, duty on instruments executed out of, sec. 4.
" duty on bills drawn out of, secs. 5, 7, and 8.
Calls on scrip or shares, receipts for sums paid in respect of, sec. 15, clause (2).
Cancelling adhesive stamps by banker, sec. 26.
on foreign bills by holder, sec. 31.
" " by maker or executant, sec. 33.
Certificate of Court that duty has been paid on unstamped instrument, sec. 20.
" of Collector that instrument is properly stamped or is not chargeable, sec. 24, clause (*a*).
Certificate of Collector that duty has been levied on instrument executed out of British India, sec. 24, clauses (*c*), (*d*).
" of Collector that full duty has been paid, sec. 39.
" revision of Collector's, sec. 40.
" that impressed stamp is not procurable, sec. 49.
" of title to shares, scrip, or stock, stamp on, schedule II, No. 4.
" in case of counterpart that duty has been paid on original, schedule II, No. 16.
Charitable allowance, exemption of affidavit in case of, sec. 15, clause 12.
'Charter-party' defined, sec. 3, clause (7).
" " stamp on, schedule II, No. 22.
" " agreement for hire of tug-steamer not included in, sec 3, clause 7.

See *Agreement*.

'Cheque' defined, sec. 3, clause (8).
" not included in 'Bill of Exchange, sec. 3, clause (3).
" when it may be stamped with adhesive stamp, sec. 5, clause (*a*).
" for amount exceeding twenty rupees, stamp on, schedule II, No. 1.
Chief Controlling Revenue Authority may revise Collector's certificates and orders, sec. 40.
" " may refer questions to High Court, sec. 41.
" " may remit or mitigate penalties, sec. 42.
Civil Court, its powers as to unstamped or insufficiently stamped instruments, sec. 20.
" to keep book for entries of payments, sec. 21.
" to endorse payments, sec. 21.
" to make returns and payments to Collector, sec. 21.
" when to impound unstamped instruments, sec. 22

See *High Court*.

Code of Criminal Procedure, instruments not duly stamped inadmissible in proceedings under chapter 22 of, sec. 18, clause (*b*).
Collateral instrument not otherwise provided for, stamp on, schedule II, No. 15.
" security, stamp on, schedule II, No. 20.
'Collector' defined, sec. 3, clause (9).

'Collector' may denote stamps, sec. 5, clause (*b*).
" monthly return and payment to, of money received by Court, sec. 21.
" may appoint person to receive such payments, *ib.*
" to prosecute executant of unstamped instrument sent by Court, sec. 22.
" public officer to send unstamped instrument to, sec. 23.
" his powers as to unstamped or insufficiently stamped instruments, sec. 24.
" when he may remit penalty, sec. 24, clause (*b*).
" when he may certify that proper duty has been levied on instrument executed out of British India, sec. 24, clause (*c*).
" validity of instrument for which penalty levied by, sec. 25.
" to decide doubt as to proper stamp, sec. 39.
" revision of certificates and orders of, sec. 40.
" to institute and conduct prosecutions, sec. 43.
" may specially authorize person to prosecute, *ib.*
" may make refund, or supply new, for spoiled or useless stamped paper, sec. 45.
" may authorize officer to certify on counterpart that duty on original is paid, schedule II, No. 16.
Commencement of Act, sec. 1.
Company, stamp on agreement relating to shares in, schedule II, No. 3.
" stamp on certificate of title to shares in, schedule II, No. 4.
" stamp on proxy to vote at meeting of, schedule II, No. 8.

See *Articles of Association*, *Calls*, *Memorandum of Association*, *Scrip*, *Share*.

'Composition deed' defined, sec. 3, clause (10).
" stamp on, schedule II, No. 28.
Consideration expressed in foreign currency, sec. 10.
" to be stated, sec. 34, clause (*a*).
" mortgage-money or sum charged to be deemed, sec. 34, clause (*b*).
" penalty for not stating, sec. 34, clause (*c*).
Consideration penalty on attorney, &c., not inserting, sec. 35.
" failure of, sec. 46.
" suit when it is not stated, sec. 47.

See *Annuity*.

'Conveyance' defined, sec. 3, clause (11).
" person to pay duty on, sec. 6.
" stamp on, schedule I, No. 15.
" duty on, where consideration is an annuity, sec. 12.
Co-partnership, stamp on instrument of, schedule II, No. 26.

See *Dissolution*.

Copy of paper which public officer is required to make, exempt, sec. 15, clause (13).
" for private use, exempt, sec. 15, clause (14).
" attested, stamp on, schedule I, No. 23.
Counsel, exemption of copies made for, sec. 15, clause (14).
'Counterpart' defined, sec. 3, clause (12).
" of lease, lessor pays duty on, sec. 6.
" of lease to ryot, exempt, sec. 15, clause (10).
" of instrument chargeable with duty, stamp on, schedule II, No. 16.
Court.—See *Civil Court*, *Criminal Court*.
Criminal Court, when to impound unstamped instruments, sec. 22.
Criminal proceedings, instruments not duly stamped admissible in, sec. 18.
Cultivators, exemption of receipts for rent to, sec. 15, clause (1).
Customs-bond, person to pay stamp on, sec. 6.
" stamp on, schedule I, No. 8.
Death of party to transaction intended by writing on stamped paper, sec. 46.
Debt.—See *Acknowledgment*.
Declaration of use or trust, stamp on, schedule II, No. 36.
Definitions, instrument coming within two or more, sec. 14.

See *Interpretation-clause*.

Denoting of stamps, sec. 5, clause (*b*).
Deputy Commissioner included in 'Collector,' sec. 3, clause (9).
Destruction of instrument sent to Collector, sec. 23.
Discharge, stamp on, schedule II, No. 7.
Dissolution of partnership, stamp on instrument of, schedule II, No. 17.
'Dock-warrant' defined, sec. 3, clause (13).
" stamp on, schedule II, No. 10.

Dollars.—See *Foreign Currency.*
Doubt as to proper stamp, adjudication of, sec. 39.
Duplicate, attested, stamp on, schedule I, No. 23.
See *Counterpart.*
Duty chargeable, sec. 4.
„ when leviable by adhesive stamps, sec. 5, clause (*a*).
„ levied by impressed stamps, sec. 5, clause (*b*).
„ denoted by Collector or Superintendent of Stamps, *ib.*
„ on bills and notes drawn out of British India, secs. 5, 8.
„ by whom payable in certain cases, sec. 6.
„ on bills of exchange, sec. 7.
„ on instrument reserving interest, sec. 9.
„ where value of subject-matter is indeterminate, sec. 11.
„ on bond, promissory note, or mortgage-deed, for payment of annuity, sec. 12.
„ on several instruments used in a single transaction, sec. 13.
„ on instruments coming within two or more of the definitions, sec. 14.
„ instruments exempt from, sec. 15.
See *Appeal, Certificate, Reference.*
Employment.—See *Agreement.*
Endorsement of certificate by Civil Court, sec. 20.
„ by Civil Court of payment, sec. 21.
„ of certificate by Collector, secs. 24, 25, 39.
„ on counterpart, schedule II, No. 16.
See *Notarial Act, Receipt, Transfer.*
Engagement to issue policy, exempt, sec. 15, clause (16).
Entry.—See *Notarial Act.*
Error in writing on stamped paper, sec. 46.
Evidence, instruments not duly stamped inadmissible in, sec. 18.
„ „ except in criminal proceedings, *ib.* clause (*b*).
„ „ or in suits where consideration is not stated, sec. 47.
„ in criminal proceedings, sec. 19.
„ as to amount of duty leviable on an instrument, secs. 20, 24(*d*), 39.
„ instrument certified by Civil Court receivable in, sec. 20.
„ instrument certified by Collector receivable in, secs. 24, 39.
Exchange of immoveables, person to pay duty on, sec. 6.
„ „ where money is paid for equality, stamp on, schedule I, No. 18.
„ „ where no money is paid for equality, stamp on, schedule II, No. 38.
Exemptions from stamp duty, sec. 15.
Extension.—See *Petition.*
Extent of Act, sec. I.
Extract, stamp on attested, schedule I, No. 23.
Fee for decision of doubt as to proper stamp, sec. 39.
Fine for executing, &c., instrument not duly stamped, sec. 29.
„ for presenting, &c., unstamped foreign bill, sec. 30.
„ on holder not cancelling adhesive stamp, sec. 31.
„ for not drawing full number of set, sec. 32.
„ on executant not cancelling adhesive stamp, sec. 33.
„ for not stating consideration, sec. 34.
„ on attorney, &c. not stating consideration, sec. 35.
„ how recovered, sec. 37.
Fire-policy, transfer by endorsement of, exempt, sec. 15, clause (4).
Firm, penalties on, secs. 26, 29, 30, 31, 32.
„ recovery of fines from, sec. 37.
Foreign bills, stamp on, secs. 5, 7, 8,
„ cancelling, stamp on, sec. 31.
Foreign currency, duty where consideration or amount is expressed in, sec. 10.
Francs.—See *Foreign Currency.*
Further charge, stamp on instrument of, where possession is not given, schedule I, No. 11.
„ „ where possession is given, schedule I, No. 17.
Gift of immoveables, stamps on instrument of, schedule II, No. 37.
Goods.—See *Agreement, Memorandum.*
Government exemption of transfers of securities of, sec. 15, clause (6).
„ bond to, for due performance of office, *ib.*, clause (7).
„ instruments executed by or on behalf of, sec. 15, clause (15).
Government Security.—See *Agreement, Memorandum.*

Governor General in Council may make rules as to denoting stamps, sec. 5, clause (*b*).
" " may lower rates of stamp duty, sec. 16.
" " to approve rules for sale of stamps, sec. 48
High Court, reference to, by chief controlling Revenue Authority, sec. 41.
Hire.—See *Agreement.*
Hundi included in 'Bill of Exchange,' sec. 3, clause (3).
Hypothecation.—See *Letter of Hypothecation.*
Impounding unstamped instruments produced in Court, sec. 22.
" " " in public office, sec. 23.
'Impressed' defined, sec. 3, clause (14).
" stamp, sec. 5, clause (*b*).
" " employment of single, sec. 49.
Imprisonment of stamp vendor, sec. 48.
Inadvertence, omission to stamp by, sec. 24, clause (*b*).
Inam lands (Madras and Bombay), exemption of receipts to cultivators for rent of, sec. 15, clause (1).
Indemnity-bond, stamp on, schedule I, No. 9.
" person to pay stamp on, sec. 6.
Indexes to vernacular versions of Act, sec. 51.
Informer, reward to, sec. 38.
Injury to instrument sent to Collector, sec. 23.
Interest, duty on instrument reserving, sec. 9.
" exemption of receipt for, sec. 15, clause (3).
" stamp on assignment of, secured by bond or mortgage-deed, schedule I, No. 13.
Interpretation clause, sec. 3.
Judgment of High Court on case referred by Revenue Authority, sec. 41.
Judicial stamps, saving of, sec. 17.
Jurisdiction.—See *Collector, Chief Controlling Revenue Authority, Magistrate.*
Justices of the Peace, stamp on proxy to vote at meeting of, schedule II, No. 8.
Kabuliyat included in 'counterpart,' sec. 3, clause (12).
'Lease' defined, sec. 3, clause (15).
" person to pay duty on, sec. 6.
" to ryot when exempt from duty, sec. 15, clause (9).
'Lease' stamp on, schedule I, No. 19.
See *Surrender.*
Letter of allotment of share, sec. 15, clause (2).
Letter of cover or engagement to issue policy, exempt, sec. 15, clause (16).
'Letter of credit' defined, sec. 3, clause (16).
" stamp on, schedule II, No. 2.
Letter of hypothecation accompanying bill of exchange, exempt, sec. 15, clause (5).
'Letter of license' defined, sec. 3, clause (17).
" stamp on, schedule II, No. 29.
Letters to prove agreement, stamp on one, schedule II, No. 11.
Local Government may authorise persons to institute prosecutions, sec. 43.
" to make rules for sale of stamps, sec. 48.
" to cause Act and schedules to be translated and indexed, sec. 51.
Loss of instrument sent to Collector, sec. 23.
Magistrate may issue warrants for levy of fines on firms, sec. 37.
" may reward informers, sec. 38.
" jurisdiction of, sec. 44.
Marine policy, transfer by endorsement of, exempt from duty, sec. 15, clause (4).
" fine for not drawing full number of set, sec. 32.
See *Policy.*
Meeting.—See *Proxy.*
Memorandum of agreement for sale of goods, exempt, sec. 15, clause (8).
" for sale of Government security, share or bill, stamp on, schedule II, No. 3.
" of balance of account or acknowledgment, stamp on, schedule II, No. 5.
not otherwise provided for, stamp on, schedule II, No. 11.
" of Association, stamp on, schedule II, No. 34.
Merchandise.—See *Agreement, Memorandum.*
Mistake, omission to stamp through, sec. 24, clause (*b*).
'Mortgage-deed' defined, sec. 3, clause (18).
" person to pay duty on, sec. 6.
" stamp on, where possession not transferred, schedule I, No. 10.
" stamp on, where possession is transferred, schedule I, No. 16.

Mortgage-deed for due execution of an office, stamp on, schedule I, No. 12.
" as a collateral security, stamp on, schedule II, No. 20.
See *Conveyance, Mortgage-money.*
Mortgage-money to be deemed purchase-money, sec. 34 (*b*).
Mukhtar not stating true consideration, penalty on, sec. 35.
Municipal Commissioner, stamp on proxy to vote at meetings of, schedule II, No. 8.
'Negotiable instrument' defined, sec. 3, clause (19).
" exemption of transfer by endorsement of, sec. 15 clause (4).
" never brought into use, sec. 46.
See *Bill of Exchange, Promissory Note.*
'Notarial act' defined, sec. 3, clause 20.
" stamp on, schedule II, No. 23.
Note evidencing balance on acknowledgment, stamp on, schedule II, No. 5.
See *Notarial Act.*
Notice of protest of master of a ship, stamp on, schedule II, No. 12.
Office, bond to Government for due performance of duties of, exempt, sec. 15, clause (17).
" bond for due performance of duties of, stamp on, schedule I, No. 12.
See *Impounding, Refusal.*
Optional stamp, sec. 11.
Order for payment on demand, stamp on, schedule II, No. 1.
'Paper' defined, sec. 3, clause (21).
" stamps impressed or otherwise denoted on, sec. 5, clause (*b*).
" not bearing proper stamp, secs. 20, 22, 24, 39.
" for receipt, sec. 27.
" refund for spoiled or useless stamped, sec. 45.
'Partition-deed' defined, sec. 3, clause (22).
" persons to pay duty on, sec. 6.
" stamp on, when money is paid for equality of partition, schedule I, No. 18.
" " where no such money is paid, schedule II, No. 39.
Partnership.—See *Co-partnership, Dissolution.*
Patent.—See *Petition.*
Payments by Civil Court to Collector, sec. 21.
Penalty on unstamped or insufficiently stamped instruments produced in Civil Court, sec. 20.
" validity of instrument for which Collector levies, sec. 25.
" for issuing bill, &c., unstamped, sec. 26.
" for executing instrument not duly stamped, sec. 29.
" for presenting or negotiating unstamped bills, sec. 30.
" on holder of foreign bill refusing or neglecting to cancel stamp on bill, sec. 31.
" for not drawing full number of set of bills or marine policies, sec. 32.
" for not cancelling adhesive stamp, sec. 33.
" for not stating consideration, sec. 34.
" on attorney, &c., not inserting true consideration, sec. 35.
" power to remit, secs. 24, 42.
" on stamp-vendors disobeying rules, sec. 48.
See *Abetment, Fine, Magistrate, Prosecution.*
Pension.—See *Affidavit.*
Periodical payment, duty on bond, &c., for payment of, sec. 12.
" " duty on conveyance where consideration is a, *ib.*
" " exemption of receipt for sec. 15, clause (3).
Petition to Revenue Authority for remission of penalty, sec. 42.
" for leave to file specification or for extension of term, stamp on, schedule II, No. 40.
Pleader not stating true consideration, penalty on, sec. 35.
Pledge.—See *Mortgage-deed.*
Policy of Insurance' defined, sec. 3, clause (23),
" " person to pay duty on, sec. 6.
" " exemption of transfer by endorsement of marine or fire, sec. 15, clause (4).
" " exemption of engagement to issue, sec. 15, clause (16).
" " penalty for not drawing full number of set of marine, sec. 32.
" " stamp on, schedule I No. 3.

Pounds currency, Pounds sterling.—See *Foreign Currency.*
Power.—See *Appointment.*
'Power of attorney' defined, sec. 3, clause (24).
,, ,, to present for registration, stamp on, schedule II, No. 13.
,, ,, for performance of single act, stamp on, schedule II, Nos. 18, 19.
,, ,, not otherwise provided for, stamp on, schedule II, No. 32.
Power to stamp instruments chargeable with one anna, sec. 26.
Price of vernacular versions of Act, sec. 51.
Principal instrument, stamping, sec. 13.
'Promissory Note' defined, sec. 3, clause (25.)
,, person to pay duty on, sec. 6.
,, brought to Collector on unstamped or insufficiently stamped paper, sec. 39.
,, payable otherwise than on demand, stamp on, schedule I, No. 2,
,, payable on demand, stamp on, schedule II, No. 1.

See *Negotiable Instrument, Protest.*

'Property,' sec. 3, clauses (10), (11), (15), (18). (22), (30), (32), sec. 6, defined, sec. 3, clause (26).
,, within British India, instruments relating to, sec. 3, clause (2).

See *Conveyance, Settlement.*

Prosecution of executants of unstamped or insufficiently stamped instruments, secs. 22 and 24, clause (*a*).
,, institution and conduct of, sec. 43.
'Protest' defined, sec. 3, clause (27).
,, of bill or note, stamp on, schedule II, No. 24.
Protest of the master of a ship' defined, sec. 3, clause (28).
,, ,, ,, stamp on, schedule II, No. 25.
'Proxy' defined, sec. 3, clause (29).
,, stamp on, schedule II, No. 8.
Public Officer.—See *Impounding.*
Public Officer.—See *Collector, Copy.*
Receipt to ryot for rent of revenue-paying land exempt from duty, sec. 15, clause (1).
,, for money deposited in bank to be accounted for, when exempt, *ib.*, clause (2).
Receipt for sums paid for letters of allotment, or on calls, *ib.*
,, endorsed on or contained in duly stamped instrument, exempt, *ib.*, clause (3).
,, by or on behalf of Government, exempt, *ib.*, clause (15).
,, procedure where payee refuses, sec. 27.
,, for money exceeding twenty rupees, stamp on, schedule II, No. 7.

See *Inam Lands.*

Re-conveyance of mortgaged property, stamp on, schedule II, No. 27.
Reference to High Court, sec. 41.
,, back to Revenue Authority *ib.*, (*c*).
Refund in case of useless or spoiled stamped paper, sec. 45.
Refusal to give receipt, sec. 27, clause (*b*).
,, of party whose signature is required on stamp paper, sec. 46.
,, of office or trust granted by writing on stamped paper, (*ib*).
Registering officer not to register instruments not duly stamped, sec. 17.
,, to impound unstamped instrument, and send it to Collector, sec. 23.
Registration of penalties levied by Civil Courts on unstamped instrument, sec. 21.
,, of instrument afterwards endorsed by Collector, sec. 40.
'Release' defined, sec. 3, clause (30).
,, stamp on, schedule II, No. 30.
Remission of penalty by Collector, sec. 24, clause (*b*).
,, of penalties by chief controlling Revenue Authority, sec. 42.
Remuneration of stamp-vendors, sec. 48.
Repeal of enactments, sec. 2, and schedule III.
'Respondentia-bond' defined, sec. 3, clause (31).
,, person to pay duty on, sec. 6.
,, stamp on, schedule I, No. 7.
Return to Collector of money received by Civil Court under Stamp Act, sec. 21.
Revision of Collector's certificates and orders, sec. 40.
Rewards to informer, sec. 38.
Rules for denoting stamps, sec. 5, clause (*b*).
,, for sale of stamps, sec. 48.
Ryot.—See *Counterpart, Cultivator, Lease Receipt, Surrender.*
Sale of stamps and stamped paper, sec. 48.

See *Consideration, Conveyance.*

Scrip—See *Calls, Certificate.*

Secondary instruments, stamp on, sec. 13.
Securities of Government of India, exemption of transfers of, sec. 15, clause (6).
Service.—See *Agreement*.
Set of bills or marine-policies, penalty for not drawing whole number of, sec. 32.
'Settlement' defined, sec. 3, clause (32).
„ person to pay duty on, sec. 6.
„ stamp on, schedule I, No. 14.
Several stamped papers, employment of, sec. 50.
Share.—See *Agreement*, *Calls*, *Certificate*, *Letter of Allotment*, *Memorandum*, *Transfer*.
Ship.—See *Charter-party*, *Protest of Master*.
Shipping-order, stamp on, schedule II, No. 6.
Short title, sec. 1.
Single impressed stamp, employment of, sec. 49.
Specification.—See *Petition*.
Stamped papers, refund for useless or spoiled, sec. 45.
„ what shall be held to be spoiled, sec. 46.
„ rules for sale of, sec. 48.
„ employment of several, sec. 50.
See *Paper*.
Stamp-sellers, remuneration of, sec. 48.
„ penalty on, *ib*.
Stock.—See *Certificate*.
Subordinate Magistrate of first class, jurisdiction of, sec. 44.
Suit where consideration is not stated, sec. 47.
Superintendent of Stamps may denote stamp duty, sec. 5.
Surrender of land by ryot, exempt, sec. 15, clause (11).
„ of lease, stamp on, schedule I, No. 20.
„ „ person to pay stamp on, sec. 6.
Transfer by endorsement of negotiable instrument or policy, sec. 15, clause (4).
„ of share, person to pay duty on, sec. (6).
„ „ stamp on, schedule I, No. 4.
„ of securities of Government of India exempt from duty, sec. 15, clause (6).
Translations of Act, sec. 51.
Trust.—See *Declaration*, *Refusal*.
Tug-steamer.—See *Agreement*.
Urgent necessity, omission to stamp through, sec. 24, clause (*b*).
Use.—See *Declaration*.
Vakil, exemption of copies made for, sec. 15, clause (14).
„ not stating true consideration, sec. 35.
Valuation, stamp on, schedule I, No. 21.
„ person to pay stamp on, sec. 6.
Warrant for levy of fine on firm, sec. 37.

APPENDIX B.

ACT No. VII OF 1870.

THE COURT FEES' ACT, 1870.

[*Received the assent of His Excellency the Governor General on the* 11*th day of March* 1870.]

CONTENTS.

CHAPTER I.

PRELIMINARY.

SECTION.

1. Short title.
   Extent of Act.
   Commencement of Act.
2. Repeal of enactments.

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY TOWNS.

3. Levy of fees in High Courts on their original sides.
   Levy of fees in Presidency Small Cause Courts.
4. Fees on documents filed, &c., in High Courts in their extraordinary jurisdiction :
   in their appellate jurisdiction :
   as Courts of reference and revision.
5. Procedure in case of difference as to necessity or amount of fee.

CHAPTER III.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

6. Fees on documents filed, &c., in Mofussil Courts or in public offices.
7. Computation of fees payable in certain suits :
   i. for money.
   ii. for maintenance and annuities.
   iii. for other moveable property having a market-value.
   iv. (*a*) for moveable property of no market-value.
   (*b*) to enforce a right to share in joint family property.
   (*c*) for a declaratory decree and consequential relief.
   (*d*) for an injunction.
   (*e*) for easements.
   (*f*) for accounts.
   v. for possession of land, houses and gardens.
   Proviso as to the Bombay Presidency.
   (*g*) for houses and gardens.
   vi. to enforce a right of pre-emption.
   vii. for interest of assignee of land-revenue.

SECTION.
viii. to set aside an attachment.
ix. to redeem.
to foreclose.
x. for specific performance.
xi. between landlord and tenant.
8. Fee on memorandum of appeal against order relating to compensation.
9. Power to ascertain nett profits or market-value.
10. Procedure where nett profits or market-value wrongly estimated.
11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.
12. Decision of questions as to valuation.
13. Refund of fee paid on memorandum of appeal.
14. Refund of fee on application for review of judgment.
15. Refund where Court reverses or modifies its former decision on ground of mistake.
16. Additional fee where respondent takes objection to unappealed part of decree.
17. Multifarious suits.
18. Written examinations of complainants.
19. Exemption of certain documents.

CHAPTER IV.

PROCESS FEES.

20. Rules as to costs of processes.
Confirmation and publication of rules.
21. Tables of process-fees.
22. Number of peons in District and Subordinate Courts.
Number of peons in Mofussil Small Cause Courts.
23. Number of peons in Revenue Courts.
24. Process served under this chapter to be held process served under Civil Procedure Code.

CHAPTER V.

OF THE MODE OF LEVYING FEES.

25. Collection of fees by stamps.
26. Stamps to be impressed or adhesive.
27. Rules for supply, number, renewal and keeping accounts of stamps.
28. Stamping documents inadvertently received.
29. Amended document.
30. Cancellation of stamp.

CHAPTER VI.

MISCELLANEOUS.

31. Repayment of fees paid on applications to Criminal Courts.
32. Amendments of Act VIII of 1859, sections 308, 309, 371, 373.
33. Admission in criminal cases of documents for which proper fee has not been paid.
34. Rules for sale of stamps.
35. Power to reduce or remit fees.
36. Saving of fees to certain officers of High Courts.

SCHEDULES.

I. *Ad valorem* fees.
Table of rates of *ad valorem* fees leviable on the institution of suits.
II. Fixed fees.
III. Enactments repealed.
Part I.—Acts wholly repealed.
Part II.—Acts and Regulations partly repealed.

INDEX.

THE COURT FEES' ACT, 1870.

ACT No. VII OF 1870.

(PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.)

CHAPTER I.

PRELIMINARY.

Short title. Extent of Act. Commencement of Act. Repeal of enactments.

1. This Act may be called "The Court Fees' Act, 1870."

It extends to the whole of British India.

And it shall come into force on the 1st day of April 1870.

2. On and after that day, the enactments mentioned in the first part of the third schedule hereto annexed shall be wholly repealed, and the enactments mentioned in the second part of the same schedule shall be repealed to the extent specified therein.

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY TOWNS.

Levy of fees in High Courts on their original sides.

3. The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four, section fifteen,

or chargeable in each of such Courts under No. eleven of the first, and Nos. seven, twelve, fourteen, sixteen, twenty and twenty-one of the second, schedule to this Act annexed;

Levy of fees in Presidency Small Cause Courts.

and the fees for the time being chargeable in the Courts of Small Causes at the Presidency Towns and their several offices;

shall be collected in manner hereinafter appearing.

Fees on documents filed, &c. in High Courts in their extraordinary jurisdiction.

4. No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by, any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction;

or in the exercise of its extraordinary original criminal jurisdiction;

In their appellate jurisdiction.

or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court;

or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence ;

or in the exercise of its jurisdiction as a Court of reference or revision ; As Courts of reference and revision.

unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf. Procedure in case of difference as to necessity or amount of fee.

When any such difference arises in any of the said Courts of Small Causes the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the First Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III.

Fees in other Courts and in Public Offices.

6. Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document. Fees on documents filed, &c., in Mofussil Courts or in public offices.

7. The amount of fee payable under this Act in the suits next hereinafter mentioned shall be computed as follows :— Computation of fees payable

I. In suits for Money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically)—according to the amount claimed : for money :

II. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year : for maintenance and annuities :

III. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint : for other moveable property having a market-value :

IV. In suits—

for moveable property of no market-value:

(*a*) for moveable property where the subject-matter has no market value, as, for instance, in the case of documents relating to title,

to enforce a right to share in joint family property:

(*b*) to enforce the right to share in any property on the ground that it is joint family property,

for a declaratory decree and consequential relief:

(*c*) to obtain a declaratory decree or order, where consequential relief is prayed,

for an injunction:

(*d*) to obtain an injunction,

for easements:

(*e*) for a right to some benefit (not herein otherwise provided for) to arise out of land, and

for accounts:

(*f*) for accounts—

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought, and the provisions of the Code of Civil Procedure, section thirty-one, shall apply as if, for the word 'claim,' the words 'relief sought,' were substituted.

for possession of land, houses and gardens:

V. In suits for the possession of land, houses, and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

where the subject-matter is land, and—

(*a*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(*b*) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—five times the revenue so payable:

(*c*) where the land pays no such revenue, or has been partially exempted from such payment or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

fifteen times such nett profits:

but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood:

(*d*) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate, and is not separately assessed as above-mentioned—the market-value of the land:

Proviso as to Bombay Presidency.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceed-

ing thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment ;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey-assessment ; and

(3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted :

Explanation.—The word 'estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or royt shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

(*e*) Where the subject-matter is a house or garden—according to the market-value of the house or garden : for houses and gardens :

vi. in suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed : to enforce a right of pre-emption :

vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint : for interest of assignee of land-revenue :

viii. In suits to set aside an attachment of land or of an interest in land or revenue according to the amount for which the land or interest was attached : Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest : to set aside an attachment :

ix. In suits against a mortgagee for the recovery of the property mortgaged. to redeem :

and in suits by a mortgagee to foreclose the mortgage. to foreclose :

or, where the mortgage is made by conditional sale, to have the sale declared absolute—

according to the principal money expressed to be secured by the instrument of mortgage :

x. In suits for specific performance— for specific performance :

(*a*) of a contract of sale—according to the amount of consideration :

(*b*) of a contract of mortgage—according to the amount agreed to be secured :

(*c*) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term :

(*d*) of an award—according to the amount or value of the property in dispute :

xi. In the following suits between landlord and tenant :— between landlord and tenant.

(*a*) for the delivery by a tenant of the counterpart of a lease,

(*b*) to enhance the rent of a tenant having a right of occupancy,

(*c*) for the delivery by a landlord of a lease,

(*d*) to contest a notice of ejectment,

(*e*) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and

(*f*) for abatement of rent—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

Fee on memorandum of appeal against order relating to compensation.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

9. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section seven, paragraphs five and six, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be nescesary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

10. i. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

ii. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

iii. Section one hundred and eighty of the Code of Civil Procedure shall be construed as if the words 'the market-value of any property or' were inserted after the word 'ascertaining' and as if the words 'or annual nett profits' were inserted after the word 'damages.'

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

11. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed, or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuation.

12. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit:

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section ten, paragraph ii, shall apply.

Refund of fee paid on memorandum of appeal.

13. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section three hundred and fifty-one of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

14. Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

15. Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the plaint or memorandum of appeal as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. one, clause (*b*) or clause (*d*).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Additional fee where respondent takes objection to unappealed part of decree.

16. When any appeal is presented to a Civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, and, on the hearing of such appeal, the respondent takes, under section three hundred and forty-eight of the Code of Civil Procedure, an objection to any part of the

said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

Multifarious suits.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section nine.

Written examinations of complainants.

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Exemption of certain documents.

19. Nothing contained in this Act shall render the following documents chargeable with any fee :—

i. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.

ii. Declarations mentioned in section one hundred and eighteen and section one hundred and sixty-four of the Code of Civil Procedure.

iii. Written statements called for by the Court after the first hearing of a suit.

iv. Plaint presented to a Military Court of Requests and petition for execution of a decree of such Court.

v. Plaints in suits tried by Village Moonsiffs in the Presidency of Fort St. George.

vi. Plaints and processes in suits before District Punchayats in the same Presidency.

vii. Plaints in suits before Collectors under Madras Regulation XII of 1816.

viii. Probate of a will, letters of administration, and certificate mentioned in the first schedule to this Act annexed, No. twelve, where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.

ix. Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters con-

nected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

x. Application relating to a supply for irrigation of water belonging to Government.

xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled but not permanently.

xii. Application for service of notice of relinquishment of land or of enhancement of rent.

xiii. Written authority to an agent to distrain.

xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

xvi. Petition, application, charge, or information respecting any offence, when presented, made or laid to or before a Police officer, or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay.

xvii. Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

xviii. Complaint of a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway Company.

xix. Application for permission to cut timber in Government forests or otherwise relating to such forests.

xx. Application for the payment of money due by Government to the applicant.

xxi. Petition of appeal against the chaukidári assessment under Act No. XX of 1856, or against any municipal tax.

xxii. Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

xxiii. Petitions presented to the Special Commissioner appointed under Bengal Act No. II of 1869 (*to ascertain, regulate and record certain tenures in Chota Nagpore*).

xxiv. Petitions under the fourteenth and fifteenth of Victoria, chapter forty (*An Act for Marriages in India*), section five, or under Act No. V of 1852, section nine.

CHAPTER IV.

Process Fees.

Rules as to costs of processes.

20. The High Court shall, as soon as may be, make rules as to the following matters :—

i. The fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction :

ii. The fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant ; and

iii. The remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

Confirmation and publication of rules.

All such rules, alterations and additions shall, after being confirmed by the Local Government and sanctioned by the Governor General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

Tables of process-fees.

21. A Table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

Number of peons in District and subordinate Courts.

22. Subject to rules to be made by the High Court and approved by the Local Government and the Governor General of India in Council,

every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,

Number of peons in Mofussil Small Cause Courts.

and for the purposes of this section, every Court of Small Causes established under Act No. XI of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*) shall be deemed to be subordinate to the Court of the District Judge.

Number of peons in Revenue Courts.

23. Subject to rules to be framed by the Chief Controlling Revenue Authority and approved by the Local Government and the Governor General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

Process served under this chapter to be held process served under Civil Procedure Code.

24. Every process served or executed under this chapter shall be held to be a process within the meaning of section one hundred and eighty-eight of the Code of Civil Procedure, and of section two of Act No. XXIII of 1861 (*to amend Act VIII of* 1859).

CHAPTER V.

OF THE MODE OF LEVYING FEES.

Collection of fees by stamps.

25. All fees referred to in section three or chargeable under this Act shall be collected by stamps.

Stamps to be impressed or adhesive.

26. The stamps used to denote any fee chargeable under this Act shall be impressed, or adhesive, or partly impressed and partly adhesive, as the Governor General of India in Council may, by notification in the *Gazette of India*, from time to time direct.

Rules for supply, number, renewal and keepingaccounts of stamps.

27. The Local Government may, from time to time, make rules for regulating—

(*a*) the supply of stamps to be used under this Act,

(*b*) the number of stamps to be used for denoting any fee chargeable under this Act,

(*c*) the renewal of damaged or spoiled stamps, and

(*d*) the keeping accounts of all stamps used under this Act:

Provided that, in the case of stamps used under section three in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

Stamping documents inadvertently received.

28. No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Cancellation of stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI.

MISCELLANEOUS.

Repayment of fees paid on applications to Criminal Courts.

31. i. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which Police officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the

penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

ii. In the case mentioned in section eighteen, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

iii. When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

iv. All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

Amendments of Act VIII of 1859, sections 308, 309, 371, 373

32. The Code of Civil Procedure, sections three hundred and eight and three hundred and nine, shall be read as if, for the words 'stamp-duty' and 'stamps,' the words and figures 'fees chargeable under the Court Fees' Act, 1870,' were substituted; section three hundred and seventy-one of the same Code shall be read as if, for the words 'a stamp of the value,' the words 'the payment of the fee,' were substituted; and section three hundred and seventy-three of the same Code shall be read as if, for the words 'on a stamp paper of the value,' the words 'and shall be chargeable with the fee,' were substituted; and as if, for the words 'for the stamps,' the words 'the fees,' were substituted.

And the Indian Income Tax Act, section twenty, shall be read as if, for the words 'the value of the said stamp,' the words 'the fee on the petition,' were substituted.

Admission in criminal cases of documents for which proper fee has not been paid.

33. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section four or section six shall be deemed to prohibit such filing or exhibition.

Rules for sale of stamps.

34. In the General Stamp Act, 1869, section forty-eight shall be read as if, for the words and figures Act No. XXVI of 1867 (*to amend the law relating to Stamp Duties*) the words and figures 'The Court Fees' Act, 1870,' were substituted.

Power to reduce or remit fees.

35. The Governor General of India in Council may from time to time, by notification in the *Gazette of India*, reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed,

and may in like manner cancel or vary such order.

Saving of fees to certain officers of High Courts.

36. Nothing in chapters II and V of this Act applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

SCHEDULE I.

Ad valorem Fees.

NUMBER.		PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in section three.	When the amount or value of the subject-matter in dispute does not exceed five rupees	6 annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	6 annas.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees ...	12 annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof in excess of one thousand rupees, up to five thousand rupees	5 rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees or part thereof, in excess of five thousand rupees, up to ten thousand rupees	10 rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees	15 rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof in excess of twenty thousand rupees up to thirty thousand rupees	20 rupees.
	When such amount or value exceeds thirty thousand rupees, for every two tousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	20 rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees	25 rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	

* To ascertain the proper fee leviable on the institution of a suit, see the Table annexed to this schedule.

SCHEDULE I.—*continued.*

Ad valorem Fees.

NUMBER.		PROPER FEE.
2. Plaint or memorandum of appeal in a suit for possession under Act No. XIV of 1859 (*to provide for the limitation of suits*), section fifteen. 3. Petition under the Indian Registration Act, section fifty-three.	... ...	A fee of one-half the amount prescribed in the foregoing scale.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees	4 annas.
	(*b*).—If such amount or value exceeds fifty rupees	8 annas.
	When such judgment or order is passed by a High Court	1 rupee.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees	8 annas.
	(*b*).—If such amount or value exceeds fifty rupees	1 rupee.
	When such decree or order is made by a High Court	4 rupees.
8. Copy of any document liable to stamp-duty under the General Stamp Act, 1869, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas	The amount of the duty chargeable on the original.
	(*b*).—In any other case...	8 annas.

SCHEDULE I—*continued.*

Ad valorem Fees.

NUMBER.		PROPER FEE.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty-words	8 annas.
10. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay*).	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees...	5 rupees.
	If such amount or value exceeds five-hundred rupees but not one thousand rupees...	10 rupees.
	And for every one thousand rupees, or part thereof, in excess of one thousand rupees	5 rupees.
11. Probate of a will or letters of administration with or without will annexed.		
12. Certificate granted under Act No. XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), or under Bombay Regulation VIII of 1827 (*to provide for the formal recognition of Heirs, Executors and Administrators, and for the appointment of Administrators and Managers of Property by the Courts*).	If the amount or value of the property in respect of which the probate or letters or certificate shall be granted exceeds one thousand rupees	Two per centum on such amount or value.
	NOTE.—The person to whom any such certificate is granted, or his representative, shall, after the expiration of twelve months from the date of such certificate and thereafter whenever the Court granting such certificate requires him so to do, file a statement on oath of all monies recovered or realised by him under such certificate. If the monies so recovered or realised exceed the amount of debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same and order such person to take out a fresh certificate and pay the fee prescribed by this schedule for such excess. In default of filing such statement within the time allowed the Court may cancel the certificate.	

SCHEDULE I—*continued.*

Court Fees' Act (VII of 1870).

SUITS.—Table of rates of ad valorem Fees leviable on the institution of, see heading "Suits," pages 135 to 141.

SCHEDULE II.

Fixed Fees.

NUMBER.		PROPER FEE.
1. Application or petition ...	(*a*).—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings;	
	or when presented to any officer of Land Revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	
	or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	} 1 anna.
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Cantonment Magistrate sitting as a Court of Civil Judicature under Act No. III of 1859, or to any Court of Small Causes constituted under Act No. XI of 1865, or under Act No. XVI of 1868, section twenty, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;	
	or when presented to any Civil, Criminal or Revenue Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.	

SCHEDULE II—*continued.*

Fixed Fees.

NUMBER.		PROPER FEE.
1. Application or petition—(*continued*). ...	(*b*).—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court; or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act; or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	8 annas
	(*c*).—When presented to a Chief Commissioner or other chief controlling revenue or executive authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act	1 rupee.
	(*d*.—When presented to a High Court	2 rupees.
2. Application for leave to sue as a pauper	... ...	8 annas.
3. Application for leave to appeal as a pauper... ...	(*a*).—When presented to a District Court... ...	1 rupee.
	(*b*).—When presented to a Commissioner or a High Court	2 rupees.
4. Plaint or memorandum of appeal in a suit to obain possession under Act No. XVI of 1838, or Bombay Act No. V of 1864 (*to give Mamlutdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law*) ...	... ...	8 annas.
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy		

SCHEDULE II—*continued.*

Fixed Fees.

NUMBER.		PROPER FEE.
6. Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any court or executive authority ...	... ...	8 annas.
7. Undertaking under section forty-nine of the Indian Divorce Act ...		
8. Petition of objection to assessment under the Indian Income Tax Act ...		
9. Petition of appeal under the Indian Income Tax Act, section twenty-one	... ...	1 rupee.
10. Mukhtarnama or Wakalatnama.	When presented for the conduct of any one case—	
	(*a*).—To any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (*b*) and (*c*) of this Number ...	8 annas.
	(*b*).—To a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the chief revenue or executive authority.	1 rupee.
	(*c*).—To a High Court, Chief Commissioner, Board of Revenue, or other chief controlling revenue or executive authority	2 rupees.
11. Memorandum of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree, and is presented ...	(*a*).—To any Civil Court other than a High Court, or to any Revenue Court or executive officer other than the High Court or chief controlling revenue or executive authority...	8 annas.
	(*b*).—To a High Court or Chief Commissioner, or other chief controlling executive or revenue authority	2 rupees.
12. Caveat		
13. Application under Act No. X of 1859, section twenty-six, or Bengal Act No. VI of 1862, section nine, or Bengal Act No. VIII of 1868, section seven	... ...	5 rupees.

SCHEDULE II—*continued.*

Fixed Fees.

NUMBER.			PROPER FEE.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866	...	...	5 rupees.
15. Plaint or memorandum of appeal in a suit to obtain possession of a wife.			
16. Administration-bond...		...	8 rupees.
17. Plaint or memorandum of appeal in each of the followng suits :—			
i. to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court:			
ii. to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates:			
iii. to obtain a declaratory decree where no consequential relief is prayed:			
iv. to set aside an award:		...	10 rupees.
v. to set aside an adoption:			
vi. every other suit where it is not possible to estimate at a money-value the subject matter in dispute, and which is not otherwise provided for by this Act ...			
18. Application under section three hundred and twenty-six of the Code of Civil Procedure			
19. Agreement under section three hundred and twenty-eight of the same Code....			

SCHEDULE II.—*continued.*

Fixed Fees.

NUMBER.		PROPER FEE.
20. Every petition under the Indian Divorce Act except petitions under section forty-four of the same Act, and every memorandum of appeal under section fifty-five of the same Act ...	... .	20 rupees.
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865		

For SCHEDULE III.

Court Fees' Act (*VII of* 1870),

Parts I and II.,

See heading "Repeal," pages 101 to 118.

INDEX.

(Nothing hereinafter contained shall be deemed to have the force of law.)

Abatement of rent, computation of fee in suit for, sec. 7, para. xi, clause (*f*).
Account, fee on copy of, schedule I, No. 9.
Accountant General of High Court at Fort William, saving of commission to, sec. 36.
Accounts, computation of fee in suit for, sec. 7, para. iv, clause (*f*).
„ of stamps used under this Act, sec. 27.
Additional fee where nett profits or market-value wrongly estimated, sec. 10.
„ „ mesne profits decreed exceed profits claimed, sec. 11.
„ „ respondent takes objection to unappealed part of decree, sec. 16.
Administration, see *Certificate, Letters of Administration.*
Administration-bond, fee on, schedule II, No. 16.
Admission in criminal cases of instruments for which proper fee has not been paid, sec. 33.
Adoption, fee in suit to set aside, schedule II, No. 17, para. v.
Advocates of High Courts need not file mukhtarnamas, schedule III, part 2.
Affidavit made for immediate purpose of being produced in Court, application respecting, not exempt, sec. 19, para. xiv.
Agent, see *Authority.*
Agreement under Code of Civil Procedure, sec. 328, fee on, schedule II, No 19.
Annuity, computation of fee in suit for arrears of, sec. 7, para. i.
„ „ in suits for, sec. 7, para. ii.
Appeal, see *Memorandum of Appeal.*
Appellant may be required to pay additonal fee in case of wrong valuation, sec. 12, para. ii.
Application relating to supply of water for irrigation, exempt, sec. 19, para. x.
„ respecting offence to police, head of village or village police, exempt, sec. 19, para. xvi.
„ for review of judgment, schedule I, Nos. 1 and 5.
„ to Court, Collector or Magistrate in his executive capacity, fee on, schedule II, No. 1, para. (*b*).
„ fee on miscellaneous, schedule II, No. 1.
„ for leave to sue as a pauper, schedule II, No. 2.
„ for leave to appeal as a pauper, schedule II, No. 3.
„ under Code of Civil Procedure, sec. 326, fee on, schedule II, No. 18.
Arbitration, fee on agreement to refer to, schedule II, No. 18.
Arrears of maintenance or annuities, computation of fee in suit for, sec. 7, para. i.
Assessment under Income Tax Act, fee on petition of objection to, schedule II, No. 8.
Assignee of land-revenue, see *Land-revenue.*
Attachment of land, computation of fee in suits to set aside, sec. 7, para. viii.
Attorneys, fees to, saved, sec. 3.
Authority to an agent to distrain, exempt, sec. 19, para. xiii.
Award, fee in suit for specific performance of, sec. 7, para. x, clause (*d*).
„ „ to set aside an, schedule II, No. 17, para. iv.
Bail-bond in criminal case, exempt, sec. 19, para. xv.
„ given by direction of Court or executive authority, fee on, schedule II, No. 6.
Benefit to arise out of land, see *Easement.*
Board of Revenue, exemption of certain applications to, sec. 19, para. ix.
„ „ mukhtarnama presented to, schedule II, No. 10, para. (*c*).
Bombay Presidency, computation of fee in suit for possession of land in, sec. 7, para. v.
Bond, see *Administration-bond, Bail-bond.*
Burning, see *Destruction.*
Canal, see *Irrigation.*

Cancellation of stamp, sec. 30.
„ of certificate under Act XXVII of 1860, or Bombay Regulation VIII of 1827, schedule I, No. 12, note.
Cantonment Magistrate sitting as Court of Civil Judicature, fee on application to, schedule II, No. 1.
Caveat, fee on, schedule II, No. 12.
Certificate of administration under Act XL of 1858, fee on, schedule I, No. 10.
„ „ Act XX of 1864, fee on, *ib.*, *ib.*
„ under Act XXVII of 1860, fee on, schedule I, No. 12.
„ „ Bombay Regulation VIII of 1827, fee on, schedule I, No. 12.
Charge respecting offence laid before police, head of village or village police, exempt, sec. 19, para. xvi.
„ fee on application containing, schedule II, No. I, para. (*b*).
Chaukidari assessment, exemption of petition of appeal against, sec. 19, para. xxi.
Chief Commissioner, fee on application or petition to, not otherwise provided for, schedule II, No. I, para. (*c*).
„ „ mukhtarnama presented to, schedule II, No. 10, para. (*c*).
„ „ memorandum of appeal to, schedule I, No. 1; schedule II, No. 11, para. (*a*).
Chief Controlling Revenue Authority may give orders as to number of peons in Revenue Courts, sec. 23.
„ „ „ application to, schedule II, No. 1, para. (*c*).
„ „ „ wakalatnama presented to, schedule II, No. 10, para. (*c*).
„ „ „ memorandum of appeal presented to, schedule II, No. 11, para. (*a*).
Chief Justice to decide questions referred to him as to fee, sec. 5.
„ may delegate this power to Puisne Judge, *ib.*
„ to declare who shall be taxing-officer, *ib.*
„ to concur in rules as to supply, renewal, and keeping accounts of stamps used in High Court, sec. 27.
Chota-Nagpore Act, exemption of petition to special Commissioner under, sec. 19, para. xxiii.
Civil Court, fee on memorandum of appeal to, schedule I, No. 1; schedule II, No. 11.
„ „ fee on miscellaneous application to, schedule II, No. 1.
„ „ inferior to a District Court, fee on application to, schedule II, No. 1, para. (*a*).
Clerk of Presidency Small Cause Court to decide questions as to fees, sec. 5.
„ „ „ may refer to First Judge, *ib.*
Code of Civil Procedure, sec. 9, saved, sec. 17.
„ „ „ sec. 180 amended, sec. 10, para. iii.
„ „ „ amendment of secs. 308, 309, 371, 373, sec. 32.
Collector (Madras Presidency), exemption of plaints in certain suits before, sec. 19, para. vii.
„ making settlement of land-revenue, exemption of certain applications to, sec. 19, para. ix.
„ of District to fix number of peons in Revenue Courts, sec. 23.
„ fee on application to, where value of subject-matter is less than rupees 50, schedule II, No. 1, para. (*a*).
Commencement of Act, sec. 1.
Commission in order to ascertain nett profits or market-value, sec. 9.
„ to Accountant General of High Court, Fort William, sec. 36.
Commissioner, application to, for leave to appeal as a pauper, schedule II, No. 3.
„ of Customs, mukhtarnama to, schedule II, No. 10, para. (*b*).
„ of Revenue, exemption of certain applications to, sec. 19, para. ix.
„ „ „ or Circuit, fee on application or petition to, and not otherwise provided for, schedule II, No. 1, para. (*c*).
„ „ „ mukhtarnama presented to, schedule II, No. 10, para. (*b*).
See *Chief Commissioner*.
Compensation, computation of fee in suit for, sec. 7, para. i.
„ under Land-acquisition Act, fee on memorandum of appeal against order as to, sec. 8.
„ exemption of certain applications for, sec. 19, para. xxii.

Compensation to be paid by landlord to tenant, fee on application to determine, schedule II, No. 1, para. (*b*).
Complainant, see *Written Examination.*
Complaint by public servant, municipal officer or railway-servant, exempt, sec. 19, para. xviii.
„ application containing a, schedule II, No. 1. para. (*b*).
„ of offence for which police may arrest without warrant, schedule II, No. 1, para. (*b*).
See *Public Servant.*
Computation of fees payable in certain suits, sec. 7.
Conditional sale, computation of fee in suit to make absolute, sec. 7, para. ix.
Confirmation of rules as to process-fees, sec. 20.
Conservancy, see *Municipal Commissioners.*
Contract, see *Specific performance.*
Copy of judgment or order not having force of decree, fee for, schedule I, No. 6.
„ of decree or order having force of decree, schedule I, No. 7.
„ of document liable to duty under General Stamp Act when left by a party in place of original withdrawn, schedule I, No. 8.
„ of revenue or judicial proceeding not otherwise provided for, schedule I, No. 9.
„ of account, &c., taken out of any Court or office, *ib.*, *ib.*
„ of judgment, decree, order or record, application for, schedule II, No. 1, para. (*a*).
Cost, see *Undertaking.*
Counterpart of a lease, computation of fee in suits for, sec. 7, para. xi, clause (*a*).
Court of Small Causes (Mofussil), number of peons in, sec. 22.
„ „ „ fee on application to, schedule II, No. 1, para. (*a*).
„ „ „ in Presidency Towns, levy of fees in, secs. 3, 25.
Cultivation, exemption of certain applications for leave to extend, sec. 19, para. xi.
Customs-officer, fee on application to, schedule II, No. 1, para. (*a*).
Damages, computation of fee in suit for, sec. 7, para. i.
Declarations mentioned in Code of Civil Procedure, secs. 118 and 164, exempt, sec. 19, para. ii.
Declaratory decree and consequential relief, fee in suit for, sec. 7, para. iv, clause (*c*).
„ where no consequential relief is prayed, fee in suit for, schedule II, No. 17, para. iii.
Decree, see *Execution.*
Deposit of revenue or rent in Court, fee on application or petition for, schedule II, No. 1, para. (*b*).
Destruction of part of stamp removed by punching, sec. 30.
Difference as to necessity or amount of fee, procedure in case of, sec. 5.
Dismissal of suit unless additional fee is paid, sec. 10, para. ii, sec. 11.
Distress, see *Authority.*
District Court, applications to, schedule II, Nos. 1, 3.
District Punchayats (Madras Presidency), exemption of plaints and processes in suits before, sec. 19, para. vi.
Divorce Act, fee on petition and memorandum of appeal under, schedule II, No. 20.
Duress, exemption of petition by person in, sec. 19, para. xvii.
Easement, computation of fee in suit for, sec. 7, para. iv, clause (*e*).
Ejectment, see *Notice of Ejectment, Occupancy.*
Enhancement of rent of occupancy-tenant, computation of fee in suit for sec. 7, para. xi, clause (*b*).
„ exemption of application for service of notice of, sec. 19, para. xii.
'Estate' defined, sec. 7, para. v, clause (*d*).
„ suits for, or for part of an, sec. 7, para. v, clauses (*a*), (*b*), (*d*).
Excise-officer, fee on application to, schedule II, No. 1.
Execution of decree stayed where mesne profits ascertained exceed profits claimed, sec. 11, para. ii.
„ of Military Court of Requests, petition for, exempt, sec. 19, para. iv.
Executive officer, memorandum of appeal to, schedule II, No. 11.
Exhibit, exemption of first application in respect of, sec. 19, para. xiv.
Extent of Act, sec. 1.
Fees in High Courts on their original sides, secs. 3, 25.

Occupancy of land from which tenant has been illegally ejected, fee in suit for, sec. 7, para xi, clause (e).
Occupancy-right, fee on plaint in suit to establish or disprove, schedule II, No. 5.
Officer in Army, see *Power of Attorney*.
Parsi Marriage Act, fee on plaint or memorandum of appeal under, schedule II, No. 21.
Pauper appeals, fee on application for leave to bring, schedule II, No. 3.
„ suit, fee on application for leave to bring, schedule II, No. 2.
Peons, rules for remunerating, sec. 20, para. iii.
„ number of, in District, Subordinate and Mofussil Small Cause Courts, sec. 22.
„ „ in Revenue Courts, sec. 23.
Periodical payment, computation of fee in suit for arrears of, sec. 7, para. i.
„ „ „ in suit for, sec. 7, para. ii.
Petition for execution of decree of a Military Court of Requests, exempt, sec. 19, para. iv.
„ respecting offence, to police, head of village or village police, exempt, sec. 19, para. xviii.
„ under 14 & 15 Vic., c. 40 section 5, or Act V of 1852, sec. 9, exempt, *ib.*, para. xxiv.
„ under Registration Act, for summary enforcement of obligations, schedule I, No. 3.
„ to Court, Collector or Magistrate in his executive capacity, schedule II, No. 1, para. (*b*).
„ under Income Tax Act, schedule II, Nos. 8, 9.
„ in suit under Converts' Marriage Dissolution Act, schedule II, No. 14.
„ under Divorce Act, schedule II, No. 20.
See *Police Officer, Prisoner*.
Plaint presented to Military Court of Requests, exempt, sec. 19, para. iv.
„ in suit tried by Village Moonsiff in Madras Presidency, exempt, sec. 19. para. v.
„ in suit before District Punchayat in Madras Presidency, exempt, sec. 19, para. vi.
„ in suit before Collector under Madras Regulation XII of 1816, exempt, sec. 19, para. vii.
„ not otherwise provided for, fee on, schedule I, No. 1.
„ in suit for possession under Limitation Act, sec. 15, schedule I, No. 2.
„ in suit for possession under Act XVI of 1838 or Mamlatdars Act, schedule II, No. 4.
„ in suit to establish or disprove right of occupancy, schedule II, No. 5.
„ in suit to obtain possession of a wife, schedule II. No. 15.
„ in suit to alter or set aside summary decisions, schedule II, No. 17, para. (*i*).
„ in suit to alter or cancel any entry in a register of names of proprietors of revenue-paying estates, schedule II, No. 17, para. ii.
„ in suit to obtain declaratory decree, no consequential relief being prayed, *ib.*, para. iii.
„ in suit to set aside an award, *ib.*, para. iv.
„ in suit to set aside an adoption, *ib.*, para. v.
„ in suit where subject cannot be estimated and which is not otherwise provided for, *ib.*, para. vi.
„ under Parsi Marriage Act, schedule II, No. 21.
Plaintiff when to state the amount at which he values relief sought, sec. 7, para. iv, clause (*f*).
Police officer, exemption of petition to, respecting offence, sec. 19, para. xvi.
Possession, fees on plaint or appeal in suit under Limitation Act for, schedule I, No. 2.
„ fee on application or petition in certain suits for, schedule II, No. 4.
Power of attorney by soldier to institute or defend a suit, exempt, sec. 19, para. i.
See *Mukhtarnama, Wakalatnama*.
Pre-emption, fee on plaint in suit to enforce right of, sec. 7, para. vi.
Prisoner, exemption of petition by, sec. 19, para. xvii.
Probate exempt where property does not exceed rupees 1,000, sec. 19, para. viii.
„ fee on, schedule I, No. 11.
Process in suits before District Punchayats, Madras Presidency, exempt, sec. 19, para. vi.
„ fees for serving and executing, sec. 20, paras. i. and ii.
„ served under chapter IV to be deemed process under Civil Procedure Code, sec. 24.
Process-fees, rules as to, sec. 20.
„ tables of, sec. 21.
Public officer, fees on instruments received or furnished by, sec. 6.
„ servant, exemption of complaint by, sec. 19, para. xviii.
Publication of rules as to process-fees, sec. 20, para. iii.

Publication of rules as to supply, number, renewal and keeping accounts of stamps, sec. 27.
Railway company, exemption of complaints by officers of, sec. 19, para. xviii.
Recognizances, exemption of certain, sec. 19, para. xv.
Redemption, computation of fee in suit for, sec. 7, para. ix.
Reference, fees on instruments filed in High Courts in exercise of jurisdiction as a Court of, sec. 4.
Refund of fee paid on memorandum of appeal, sec. 13.
„ on application for review of judgment, sec. 14.
„ where court reverses or modifies its former decision on ground of mistake, sec. 15.
Relinquishment of land, exemption of certain application relating to, sec. 19 para. xi.
„ „ exemption of application for service of notice of, sec. 19, para. xii.
Remuneration, see *Peons.*
Renewal of damaged stamps, rules for, sec. 27, para. (*c*).
Rent, see *Abatement of rent, Deposit.*
Repayment of fees paid on applications to criminal courts, sec. 31.
„ of fee paid by complainant for the examination, *ib.*, para. ii.
„ of process-fees paid by complainant, *ib.*, para. iii.
Repeal of enactments, sec. 2.
Report, see *Copy.*
Representative of holder of certificate under Act XXVII of 1860 or Bombay Regulation VIII of 1827, schedule I, No. 12.
Respondent, see *Additional fee.*
Restraint by Court, exemption of application by person in, sec. 19, para. xvii.
Revenue, see *Deposit, Land Revenue.*
Revenue-Court, process-fees in, sec. 20, para. i.
„ applications to, schedule II, No. 1, para. (*a*).
„ mukhtarnamas presented to, schedule II, No. 10, para. (*a*).
„ memorandum of appeal to, schedule II, No. 11, para. (*a*).
„ plaint in suit to alter summary decision of, schedule II, No. 17, para. i.
See *Chief Controlling Revenue Authority.*
Revenue-proceeding, see *Copy.*
Review of judgment, fee on application for, if presented on or after ninetieth day, schedule I, No. 4.
„ „ „ „ if presented before ninetieth day, schedule I, No. 5.
Revision, fees on documents filed in High Court in exercise of jurisdiction as court of, sec. 4.
Right, see *Pre-emption.*
Rules as to fees for serving and executing process, sec. 20.
„ for supply, number, renewal and keeping accounts of stamps, sec. 27.
„ for sale of stamps, sec. 34.
Sale, fee in suits for specific performance of contract of, sec. 7, para. x, clause (*a*).
Settlement of land-revenue, exemption of applications presented previous to final confirmation of, sec. 19, para. ix.
Sheriff, fees to, saved, sec. 3.
Short title, sec. 1.
Small Cause Courts, see *Courts of Small Causes.*
Soldier, see *Power of Attorney.*
Specific performance, fee on plaint in suit for, sec. 7, para. x.
Stamps, fees to be collected by, sec. 25.
„ to be impressed or adhesive, sec. 26.
„ rules for supply, number, renewal and keeping accounts of, sec. 27.
„ on documents inadvertently received, sec. 28.
„ documents amended merely to correct mistake need not have fresh, sec. 29.
„ cancellation of, sec. 30.
Statement to be filed by grantee of certificate under Act XXVII of 1860, or Bombay Regulation VIII of 1827, schedule I, No. 12.
See *Copy, Written Statements.*
Stay of suit until additional fee is paid, sec. 10, para. ii.
„ of further execution of decree for mesne profits, sec. 11.

Summary decision, fee on plaint to alter or set aside, schedule II, No. 17, para. i.
Summons, exemption of first application for, sec. 19, para. xiv.
Supply of stamps, sec. 27.
Table of process-fees, sec. 21.
„ of rates of *ad valorem* fees on institution of suits, schedule I.
Taxing-officer to decide question as to necessity or amount of fee, sec. 5.
See *Chief Justice.*
Tenant, see *Compensation, Landlord and Tenant, Occupancy.*
Timber, see *Forests.*
Title-deeds, computation of fee in suit for, sec. 7, para. iv, clause (*a*).
Translation of judgment or order not being a decree, schedule I, No. 6.
„ of judgment, decree, order, or record, application for, schedule II, No. 1, para. (*a*).
Undertaking by next friend under Divorce Act, fee on, schedule II, No. 7.
Valuation, decision of questions relating to, sec. 12.
Village Moonsiffs (Madras Presidency), exemption of plaint in suits tried by, sec. 19, para. v.
Village Police, exemption of petitions, &c., to, respecting offences, sec. 19, para. xvi.
Villages, see *Heads of Villages.*
Wakalatnama, fee on, schedule II, No. 10.
„ Advocates of High Court need not present, schedule III, part 2.
See *Power of Attorney.*
Warrant officer, see *Power of Attorney.*
Water, see *Irrigation.*
Wife, fee on plaint in suit to obtain, schedule II, No. 15.
Written examination of complainant, fee for, sec. 18.
Written statements called for by court after first hearing of suit, exempt, sec. 19, para. iii.

ADDENDA.

GOVERNMENT AND HIGH COURT CIRCULARS, ORDERS, &c.

UNDER ACT XVIII OF 1869 (GENERAL STAMP ACT) AND ACT VII OF 1870 (COURT FEES' ACT),

Published in the "Bombay Government Gazette."

REVENUE DEPARTMENT.

The following Notification by the Government of India is re-published for general information :—

Separate Revenue.—[Stamps.]

The 15th March 1870.

No. 1865.—In exercise of the power conferred by Section 26 of the Court Fees' Act (VII of 1870) and of all other powers enabling him in this behalf, the Governor General in Council is pleased to issue the following directions :—

1. When the exact amount of any fee chargeable under the said Act can be denoted by a single impressed Bi-color Stamp, such fee shall be denoted accordingly. When the exact amount of the fee cannot be denoted by a single impressed Bi-color Stamp, the next lower available Bi-color Stamp shall be used, and the deficiency made up by one or more additional stamps, which may be either Bi-color or Adhesive.

2. The Bi-color Stamps referred to in this Notification are the red and black printed stamps, and the Adhesive Stamps are those across which the words 'Court Fees' have been printed.

3. Should the amount of the Fee in any case involve a fraction of one anna, such fraction shall be remitted.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

Bombay Castle, 23rd March 1870.

REVENUE DEPARTMENT.

The following Notification by the Government of India is re-published for general information :—

Separate Revenue.—[Stamps.]

The 23rd March 1870.

No. 2060.—Under the provisions of Section 5 of Act XVIII of 1869, the Governor General in Council is pleased to notify that where the special Adhesive Stamps referred to in Financial Notification No. 319 of 13th January 1870, are not available for the purpose of denoting the stamp to be affixed to the Instruments

mentioned, in Clause *(b)* of the above-mentioned Section, the stamp on such Instruments may be denoted by embossed stamp impressed by a cold steel die.

This Notification and Notification No. 319 of 13th January 1870 shall be held to apply only to those offices where stamping presses at present exist.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

By order,
(Signed) F. R. S. WYLLIE,
Acting Under Secretary to Government.

Bombay Castle, 30th March 1870.

REVENUE DEPARTMENT.

As Bi-color Stamps can now be obtained at all Treasuries, the further use of the present Adhesive Stamps for Petitions under Clause I of Schedule II of Act VII of 1870 shall cease from the 1st of May next.

By order,
(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

Bombay Castle, 13th April 1870.

Under the provisions of Section 27 of the Court Fees' Act (VII of 1870) the Right Honourable the Governor in Council is pleased to notify that two or more separate Bi-color Stamps may be used to make up a single value. When any of these stamped papers may also have been impressed with a cold steel die stamp denoting an additional value, the part so impressed by the cold steel die shall be enfaced with the word "cancelled," and for Court Fee purposes, only the value expressed by the Bi-color Stamp shall be taken notice of, and the value of the cold steel die stamp shall not be considered.

By order,
(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

Bombay Castle, 13th April 1870.

No. 106.—Under the provisions of Section 26 of the Court Fees' Act, No. VII of 1870, the Governor General in Council directs that the fees referred to in Section 3 of the above-mentioned Act may be denoted by Adhesive Stamps of the same kind as hitherto have been in use in the Courts therein mentioned.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

22nd April 1870.

No. 184.—Under the provisions of Section 26 of the Court Fees' Act, No. VII of 1870, the Governor General in Council directs that the Adhesive Share Transfer Stamps of fractions of rupees may be used under the above-mentioned Act, the words 'Court Fees' being printed across them.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

28th April 1870.

REVENUE DEPARTMENT.

The following Circular No. 811, dated 28th May 1870, from the Financial Department of the Government of India, is published for general information :—

Circular No. 811.

Government of India.—Financial Department.

Separate Revenue.—[Stamps.]

Simla, the 28th May 1870.

SIR,—I am directed to request that with the permission of His Excellency the Governor in Council you will issue the necessary instructions with a view to the renewal or refund of the value of the old stamps which had been issued for use previous to the introduction of the General Stamp Act XVIII of 1869, and which have been rendered useless in consequence of the subsequent changes in the rates of duty prescribed by that Act.

2. I am also to suggest that the arrangements for refund and renewal of the stamps in question may be so made as not to admit of the necessity for the presentation of any written application on the part of the holders of the old useless stamps, as every such application under the Court Fees' Act of 1870 would entail expense on the applicants.

3. As there seems to exist some misapprehension with regard to the application of Section 45 of the General Stamp Act XVIII of 1869, I am to take this opportunity of explaining that the rules under that section apply exclusively to cases in which stamps have become unfit for the purpose for which they were procured, through some act or omission on the part of the persons possessing them, and not to cases in which stamps obtained for use under the old law have been rendered useless in consequence of the subsequent changes in the law.

I have, &c.

(Signed) G. H. M. BATTEN,

Under Secretary to the Government of India.

Bombay Castle, 15th June 1870.

JUDICIAL DEPARTMENT.

His Excellency the Right Honourable the Governor in Council has made the following Rules under Section 27 of the Court Fees' Act VII of 1870, for the Bombay Court of Small Causes :—

1st.—On and after the 1st day of April 1870, the Fees of the Court shall be paid by means of stamps.

2nd.—All stamps to be used under these Rules shall be adhesive.

3rd.—Applications for Summonses, Subpœnas, Writs of execution, and all Processes and other Documents issued by the Court, or used therein, in respect of which fees are, or shall be properly levied or leviable, shall be made on paper having affixed thereto a stamp or stamps of the value of the sum which would have been levied or may be leviable as a fee in respect of such document according to law.

4th.—Several Stamps may be used to make up the amount of the stamp required, but they shall, as far as practicable, be of such values that no greater number of stamps shall be used than is actually necessary.

5th.—Stamps may be obtained from the licensed vendor, and an office for the sale of stamps shall be provided at or near the Court House.

6th.—The Clerk of the Court, or such one of his Clerks as he shall appoint to receive applications for summonses and other processes, shall cancel the stamp affixed thereto in the manner provided by Section 30 of Act VII of 1870, and shall thereupon file such applications; he shall also grant a receipt for every application so filed, and no money shall be paid out of Court, or certificate for refund granted, unless on production of such receipt, or by order of a Judge.

7th.—The Clerk of the Court shall keep an account of all stamps filed in the Court, and of all refunds made under the preceding Rules, and shall on the 1st day of each month, or as near thereto as possible, render such account to the Superintendent of Stamps.

By order of the Right Honourable the Governor in Council,

(Signed) W. WEDDERBURN,
Acting Secretary to Government.

Bombay Castle, 27th June 1870.

REVENUE DEPARTMENT.

The 6th January 1871.

The following Notification by the Government of India is re-published for general information :—

Separate Revenue.—[Stamps.]

No. 47.—In exercise of the power conferred by the Court Fees' Act (VII of 1870) Section 35, the Governor General of India in Council hereby remits throughout British India the fees with which bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties are chargeable under that Act, Schedule II, No. 6.

(Signed) R. B. CHAPMAN,
Officiating Secretary to the Government of India.

By order,
(Signed) E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

RULINGS OF THE HIGH COURT OF JUDICATURE AT MADRAS ON THE COURT FEES' ACT (VII OF 1870).

No. 839.

Proceedings of the High Court of Judicature at Madras, 28th April 1870.

Read letter dated 14th April 1870 from the Acting Civil Judge of Coimbatore, requesting the opinion of the High Court as to the necessity for requiring supplementary sheets added to a Plaint, Memorandum of Appeal, copy of Decree or Judgment to be stamped.

Opinion.

The High Court are of opinion that the additional sheets which, under the general rule at the end of Schedule B of Act XXVI of 1867, were required to bear a stamp of the value required for Petitions are, under the present Act (VII of 1870), exempted from stamp duty.

No. 1344.

Proceedings of the High Court of Judicature at Madras, 20th July 1870.

Read letter dated 9th June 1870 from the Magistrate of Cuddapah, requesting instructions whether fees which a Court may order to be repaid to a complainant under section 31 of Act VII of 1870 should be paid over immediately that the sentence is pronounced, or retained in deposit for two months.

Opinion.

The High Court are of opinion that the order to re-pay is an integral part of the sentence, and that the fee should be treated as a fine imposed by the Court. Section 44 of the Code of Criminal Procedure provides for retaining fines in deposit pending an appeal where an appeal lies.

Particulars regarding immoveable property with reference to para. V of Section 7 of Act VII of 1870 (*Court Fees' Act*).

	Fees.
1. ZEMINDARY (permanently settled estate or part of an estate)	If separately assessed in Collector's register, the amount of revenue payable annually (Note *a*). If not separately assessed in Collector's register, the market value (Note *d*).
2. RYOTWARY (temporarily settled estate or part of an estate)	If separately assessed in Collector's register, the amount of revenue payable annually (Note *b*). If not separately assessed in Collector's register, the market-value (Note *d*).
3. INAM (land paying no revenue or partially exempted or charged with quit-rent)	The net profits accruing from the land for the Fusli preceding the date of presenting plaint, *or* If no net profits accrued, the market value with reference to the value of similar land in the neighbourhood (Note *c*).
4. OTHER IMMOVEABLE PROPERTY (if Houses or Gardens) ...	The market value (Note *e*).